

EXHIBIT A

SENDER: COMPLETE THIS SECTION		COMPLETE THIS SECTION ON DELIVERY	
<p>■ Complete items 1, 2, and 3.</p> <p>■ Print your name and address on the reverse so that we can return the card to you.</p> <p>■ Attach this card to the back of the mailpiece, or on the front if space permits.</p>		<p>A. Signature <input checked="" type="checkbox"/> <i>[Signature]</i> <input type="checkbox"/> Agent <input type="checkbox"/> Addressee</p>	
<p>1. Article Addressed to:</p> <p>Robert H. Citranberg 303 Peachtree St. NE Suite 4100 Atlanta, GA 30308</p>		<p>B. Received by (Printed Name) <i>Anteneb Sijeten</i> C. Date of Delivery <i>3-29-78</i></p>	
<p>2. Article Number (Transfer from service label)</p> <p>9590 9402 3400 7227 3268 57</p>		<p>D. Is delivery address different from item 1? <input type="checkbox"/> Yes If YES, enter delivery address below: <input type="checkbox"/> No</p>	
<p>3. Service Type</p> <p><input type="checkbox"/> Adult Signature <input type="checkbox"/> Adult Signature Restricted Delivery <input type="checkbox"/> Certified Mail® <input type="checkbox"/> Certified Mail Restricted Delivery <input type="checkbox"/> Collect on Delivery <input type="checkbox"/> Collect on Delivery Restricted Delivery <input type="checkbox"/> Mail <input type="checkbox"/> Mail Restricted Delivery</p>		<p><input type="checkbox"/> Priority Mail Express® <input type="checkbox"/> Registered Mail™ <input type="checkbox"/> Registered Mail Restricted Delivery <input type="checkbox"/> Return Receipt for Merchandise <input type="checkbox"/> Signature Confirmation™ <input type="checkbox"/> Signature Confirmation Restricted Delivery</p>	
<p>7017 3380 0000 8499 5271</p>		<p>(over 5000)</p>	
<p>PS Form 3811, July 2015 PSN 7530-02-000-9053</p>		<p>Domestic Return Receipt</p>	

USPS TRACKING#		First-Class Mail Postage & Fees Paid USPS Permit No. G-10	
<p>9590 9402 3400 7227 3268 57</p>		<p>United States Postal Service</p>	
<p>* Sender: Please print your name, address, and ZIP+4® in this box*</p> <p>Allen TENDERGRASS 230 CAMELOT DRIVE Fayetteville, GA 30214</p>		<p>7017 3380 0000 8499 5271</p>	



Allen Pendergrass <pendergrassallen@gmail.com>

Requesting Review of Affidavit

2 messages

Allen Pendergrass <pendergrassallen@gmail.com>

Sat, Mar 17, 2018 at 12:54 PM
















To: Robert Citronberg <rcitronberg@gmail.com>

To: Robert Citronberg
From: Allen Pendergrass

Mr. Citronberg, I would appreciate if you could review the attached Affidavit and supporting documents for submission to the court. I would like for you to review and recommend changes or suggestions on how to proceed.

Thank You
Allen Pendergrass

15 attachments

-  **TABLE OF CONTENT EXHIBITS 3.xlsx**
13K
 -  **AFFIDAVIT.docx**
29K
 -  **EXHIBIT A - NUF 2001 TAX RETURN.pdf**
317K
 -  **EXHIBIT B - NUF 2002 TAX RETURN.pdf**
613K
 -  **EXHIBIT C - GWS 2002 TAX RETURN.pdf**
439K
 -  **EXHIBIT D - GWS 2003 TAX RETURN.pdf**
486K
 -  **EXHIBIT E - GWS 2004 TAX RETURN.pdf**
339K
 -  **EXHIBIT F - GWS 2006 TAX RETURN.pdf**
289K
 -  **EXHIBIT G - GWS 2007 TAX RETURN.pdf**
202K
 -  **EXHIBIT H - GWS 2008 TAX RETURN.pdf**
282K
 -  **EXHIBIT I - GWS 2009 TAX RETURN.pdf**
160K
 -  **EXHIBIT J - 2010 IRS TAX TRANSCRIPT.pdf**
16K
 -  **EXHIBIT K - 2011 IRS TAX TRANSCRIPT.pdf**
15K
 -  **EXHIBIT L - GWS 20012 TAX RETURN.pdf**
366K
 -  **EXHIBIT M - CLAIM STATUS REPORT 2004-2012.pdf**
38K
-

IN THE UNITED STATES DISTRICT COURT
FOR THE NORTHERN DISTRICT OF GEORGIA
ATLANTA DIVISION

UNITED STATES OF AMERICA,

Plaintiff,

v.

ALLEN J PENDERGRASS,

Defendant.

CRIMINAL ACTION

No. 1:17-CR-224-AT-CMS

AFFIDAVIT OF ALLEN J. PENDERGRASS, DEFENDANT

I, Allen James Pendergrass of flesh and blood states I am not a corporation. I currently reside at 230 Camelot Drive, Fayetteville, GA 30214 and I am employed by Healing Hearts Counseling Center, LLC as Project Manager. From 1999 to 2002 I was employed by National Unclaimed Funds, Inc (NUF) as President and from 2002 thru 2013 I was employed by Guishard, Wilburn & Shorts, LLC (GWS) as Vice President & President. I declare that I am of majority and competent to state the matters set forth herein with first-hand knowledge of the facts and that they are true, correct, not misleading, and certain, admissible as evidence. I, Allen James Pendergrass makes oath and says:

1. It is a fact that, I did attach to this affidavit and marked as Exhibit A is a true copy of National Unclaimed Funds, Inc (NUF) 2001 Corporate tax return, (See Cost of Goods Sold) NUF did assist and pay to all of its multiple clients a full return of their unclaimed funds in the amount of \$2,025,237.00 from its income received.
2. It is a fact that, I did attach to this affidavit and marked as Exhibit B is a true copy of National Unclaimed Funds, Inc (NUF) 2002 Corporate tax return, (See Cost of Goods Sold).

NUF did assist and pay to all of its multiple clients a full return of their unclaimed funds in the amount of \$930,096.00 from its income received.

3. It is a fact that, I did attach to this affidavit and marked as Exhibit C is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2002 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$2,530,080.00 from its income received.
4. It is a fact that, I did attach to this affidavit and marked as Exhibit D is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2003 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$1,763,364.00 from its income received.
5. It is a fact that, I did attach to this affidavit and marked as Exhibit E is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2004 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$791,906.00 from its income received.
6. It is a fact that, I did attempt to locate and recover the 2005 tax returns on behalf Guishard, Wilburn & Shorts, LLC by contacting the IRS, but I was unsuccessful in obtaining said tax returns.
7. It is a fact that, I did attach to this affidavit and marked as Exhibit F is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2006 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$811,212.00 from its income received.
8. It is a fact that, I did attach to this affidavit and marked as Exhibit G is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2007 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$619,783.00 from its income received.

9. It is a fact that, I did attach to this affidavit and marked as Exhibit H is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2008 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$478,511.00 from its income received.
10. It is a fact that, I did attach to this affidavit and marked as Exhibit I is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2009 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$616,712.00 from its income received.
11. It is a fact that, December of 2009 thru 2010, my wife Judy Pendergrass who was at the time President and CEO of Guishard Wilburn & Shorts, LLC became ill with Ovarian Cancer and died. We closed all operations.
12. It is a fact that, I did attach to this affidavit and marked as Exhibit J is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2010 Internal Revenue Service Account Transcript (Zero Balance).
13. It is a fact that, I did attach to this affidavit and marked as Exhibit K is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2011 Internal Revenue Service Account Transcript (Zero Balance).
14. It is a fact that, I did attach to this affidavit and marked as Exhibit L is a true copy of Guishard, Wilburn & Shorts, LLC (GWS) 2012 Corporate tax return, (See Cost of Goods Sold). GWS did assist and pay to all of its multiple clients a return of their unclaimed funds in the amount of \$427,835.00 from its income received.
15. It is a fact that, I did attach this affidavit and marked as Exhibit M is true copy of (GWS Claim Status Report) Guishard, Wilburn & Shorts, LLC database records from 2004 thru 2009. GWS did mail letters thru the US Postal Service in excess of 993 notification's to client's and called 608 client's in order to assist 151 clients in receiving their lost treasure in excess of \$3,237,066.30.

16. It is a fact that, there is no evidence that I, ALLEN J. PENDERGRASS did knowingly and willfully defraud, combine, conspire with another to use, without lawful authority, a means of identification, signature of another belonging to Johnson, Coleman & Stephenson LLC.
17. It is a fact that, there is no evidence that I, ALLEN J. PENDERGRASS did knowingly and willfully defraud, combine, conspire with another to use, without lawful authority, a means of identification, signature of another belonging to Georgia Municipal Association.
18. It is a fact that, there is no evidence that I, ALLEN J. PENDERGRASS did knowingly and willfully defraud, combine, conspire with another to use, without lawful authority, a means of identification, signature of another belonging to Georgia Municipal Association.
19. It is a fact that, there is no evidence that I, ALLEN J. PENDERGRASS did knowingly and willfully defraud, combine, conspire with another to use, without lawful authority, a means of identification, signature of another belonging to Long, Weinbery, Ansley & Wheeler.
20. It is a fact that, there is no evidence that I, ALLEN J. PENDERGRASS did knowingly and willfully defraud, combine, conspire with another to use, without lawful authority, a means of identification, signature of another belonging to James H. Bone, Trustee.
21. It is a fact that, there is no evidence that I, ALLEN J. PENDERGRASS did knowingly and willfully defraud, combine, conspire with another to use, without lawful authority, a means of identification, signature of another belonging to Actor Express.

I, Allen J. Pendergrass, the authorized representative for Trust entity known as ALLEN J. PENDERGRASS ACCT # 284-54-5344 and creator of this Affidavit, does hereby confirm and affirm that all facts stated are true and correct, complete to the best of my knowledge, not misleading, admissible as evidence, and are signed under the penalty of perjury.

IMPORTANT NOTICE:

Receipt of this AFFIDAVIT requires a response as stipulated above, acquiescence will be your answer to all below statements if respondents fail or refuse to provide a written response in the form of a rebuttal Affidavit. Acquiescence means "A person's tacit or passive acceptance; implied consent to an act." Review **Morris vs. NCR, 44 SW2d 433** which states: "An Affidavit if not contested in a timely manner is considered undisputed facts as a matter of law."

Date: Nov. 17, 2018

BY: Allen J. Pendergrass
Allen J. Pendergrass, Authorized Representative

REAFFIRMED ON 11/17/2018

seal

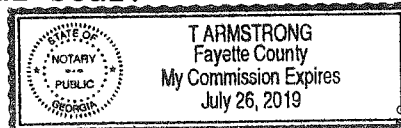
JURAT

State of Georgia)
) ss:
County of Fayette)

On the 17 day of November, 2018 before me, Thomas ARMSTRONG appeared Allen J. Pendergrass who proved to me on the basis of satisfactory evidence to be the person whose name is subscribed to this instrument and acknowledge to me that he is the person that executed this instrument. I certify under PENALTY OF PERJURY under the laws of the Georgia state that the foregoing paragraph is true and correct.

WITNESS by my hand and official seal.

[Signature]



SEAL

Signature of Notary Public

Form **1120**Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**

For calendar year 2012 or tax year beginning _____, 2012, ending _____

OMB No. 1545-0123

2012Information about Form 1120 and its separate instructions is at www.irs.gov/form1120.*Exhibit L*

Name GUISHARD WILBURN SHORTS LLC		B Employer identification number 74-3025861	
Number, street, and room or suite number. If a P.O. box, see instructions. 4854 OLD NATIONAL HIGHWAY		C Date incorporated 01/01/2002	
City or town COLLEGE PARK	State ZIP code GA 30337	D Total assets (see instructions) \$ -123,480.	
4 corp (see instrs) - <input type="checkbox"/> Schedule M-3 attached <input type="checkbox"/> E Check if: (1) <input type="checkbox"/> Initial return (2) <input checked="" type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change			
1 a Gross receipts or sales 811,609.		1 b 464,919.	
b Returns and allowances		1 c 346,690.	
c Balance. Subtract line 1b from line 1a		2 427,835.	
2 Cost of goods sold (attach Form 1125-A)		3 -81,145.	
3 Gross profit. Subtract line 2 from line 1c		4	
4 Dividends (Schedule C, line 19)		5	
5 Interest		6	
6 Gross rents		7	
7 Gross royalties		8	
8 Capital gain net income (attach Schedule D (Form 1120))		9	
9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)		10	
10 Other income (see instructions - attach schedule)		11 -81,145.	
11 Total income. Add lines 3 through 10		12	
12 Compensation of officers (see instructions - attach Form 1125-E)		13	
13 Salaries and wages (less employment credits)		14	
14 Repairs and maintenance		15	
15 Bad debts		16 3,554.	
16 Rents		17	
17 Taxes and licenses		18	
18 Interest		19	
19 Charitable contributions		20	
20 Depreciation from Form 4562 not claimed on Form 1125-A or elsewhere on return (attach Form 4562)		21	
21 Depletion		22	
22 Advertising		23	
23 Pension, profit-sharing, etc. plans		24 352.	
24 Employee benefit programs		25	
25 Domestic production activities deduction (attach Form 8903)		26 38,507.	
26 Other deductions (attach statement) See Other Deductions Statement		27 42,413.	
27 Total deductions. Add lines 12 through 26		28 -123,558.	
28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11		29 a	
29 a Net operating loss deduction (see instructions)		29 b	
b Special deductions (Schedule C, line 20)		29 c	
c Add lines 29a and 29b		30 -123,558.	
30 Taxable income. Subtract line 29c from line 28 (see instructions)		31	
31 Total tax (Schedule J, Part I, line 11)		32	
32 Total payments and refundable credits (Schedule J, Part II, line 21)		33	
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached <input type="checkbox"/>		34	
34 Amount owed. If line 32 is smaller than the total of lines 31 and 33, enter amount owed		35	
35 Overpayment. If line 32 is larger than the total of lines 31 and 33, enter amount overpaid		36 Refunded	
36 Enter amount from line 35 you want: Credited to 2013 estimated tax			

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer **[Signature]** Date **04/16/14** Title **PRESIDENT**

May the IRS discuss this return with the preparer shown below (see instructions)?

☐ Yes ☒ No

Paid Preparer Use Only

Print/Type preparer's name _____

Firm's name **Self-Prepared**

Firm's address _____

Preparer's signature _____

Firm's EIN _____

Phone no. _____

Check ☐ if self-employed

PTIN _____

Form 1120 (2012) GUISHARD WILBURN SHORTS LLC

74-3025861

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Schedule C Dividends and Special Deductions (see instructions)		(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3	Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8	Dividends from wholly owned foreign subsidiaries.		100	
9	Total. Add lines 1 through 8. See instructions for limitation			
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11	Dividends from affiliated group members		100	
12	Dividends from certain FSCs		100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Form 1120 (2012)

Form 1120 (2012) GUSHARD WILBURN SHORTS LLC

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Schedule J Tax Computation and Payment (see instructions)**Part I — Tax Computation**

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)	5a	
b	Credit from Form 8834, line 30 (attach Form 8834)	5b	
c	General business credit (attach Form 3800)	5c	
d	Credit for prior year minimum tax (attach Form 8827)	5d	
e	Bond credits from Form 8912	5e	
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9a	Recapture of investment credit (attach Form 4255)	9a	
b	Recapture of low-income housing credit (attach Form 8611)	9b	
c	Interest due under the look-back method — completed long-term contracts (attach Form 8697)	9c	
d	Interest due under the look-back method — income forecast method (attach Form 8866)	9d	
e	Alternative tax on qualifying shipping activities (attach Form 8902)	9e	
f	Other (see instructions — attach statement)	9f	
10	Total. Add lines 9a through 9f		10
11	Total tax. Add lines 7, 8, and 10. Enter here and on page 1, line 31.		11

Part II — Payments and Refundable Credits

12	2011 overpayment credited to 2012		12
13	2012 estimated tax payments		13
14	2012 refund applied for on Form 4466		14
15	Combine lines 12, 13, and 14		15
16	Tax deposited with Form 7004		16
17	Withholding (see instructions)		17
18	Total payments. Add lines 15, 16 and 17		18
19	Refundable credits from:		
a	Form 2439	19a	
b	Form 4136	19b	
c	Form 8827, line 8c	19c	
d	Other (attach statement — see instructions)	19d	
20	Total credits. Add lines 19a through 19d		20
21	Total payments and credits. Add lines 18 and 20. Enter here and on page 1, line 32		21

Schedule K Other Information (see instructions)

1	Check accounting method	a <input checked="" type="checkbox"/> Cash	b <input type="checkbox"/> Accrual	c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:					
a	Business activity code no.	561440				
b	Business activity	Other Service				
c	Product or service	COLLECTION				
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group?					X
	If 'Yes,' enter name and EIN of the parent corporation					
4	At the end of the tax year:					
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), trust, or tax-exempt organization own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part I of Schedule G (Form 1120) (attach Schedule G)					X
b	Did any individual or estate own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? If 'Yes,' complete Part II of Schedule G (Form 1120) (attach Schedule G)				X	

BAA

CPCA0234 12/28/12

Form 1120 (2012)

Form 1120 (2012) GUSHARD WILBURN SHORTS LLC

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Schedule K Other Information continued (see instructions)**5** At the end of the tax year, did the corporation:

Yes	No
	X

- a** Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on Form 851, Affiliations Schedule? For rules of constructive ownership, see instructions.
- If 'Yes,' complete (i) through (iv) below.

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

- b** Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership, see instructions.
- If 'Yes,' complete (i) through (iv) below.

Yes	No
	X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Organization	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

- 6** During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)
- If 'Yes,' file Form 5452, Corporate Report of Nondividend Distributions.

	X
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If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary

- 7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of the corporation's stock entitled to vote or (b) the total value of all classes of the corporation's stock?
- For rules of attribution, see section 318. If 'Yes,' enter:

	X
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(i) Percentage owned ▶ and (ii) Owner's country ▶

(c) The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶

- 8** Check this box if the corporation issued publicly offered debt instruments with original issue discount ▶ ☐
- If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.

- 9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$

- 10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1

- 11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ▶ ☐
- If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

- 12** Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a.) ▶ \$

- 13** Are the corporation's total receipts (line 1c plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?

	X
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If 'Yes,' the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value property distributions (other than cash) made during the tax year. ▶ \$

- 14** Is the corporation required to file Schedule UTP (Form 1120), Uncertain Tax Position Statement (see instructions)?
- If 'Yes,' complete and attach Schedule UTP.

	X
--	---

- 15a** Did the corporation make any payments in 2012 that would require it to file Form(s) 1099?

	X
--	---

- b** If 'Yes,' did or will the corporation file required Forms 1099?

- 16** During this tax year, did the corporation have an 80% or more change in ownership, including a change due to redemption of its own stock?

	X
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- 17** During or subsequent to this tax year, but before the filing of this return, did the corporation dispose of more than 65% (by value) of its assets in a taxable, non-taxable, or tax deferred transaction?

	X
--	---

- 18** Did the corporation receive assets in a section 351 transfer in which any of the transferred assets had a fair market basis or fair market value of more than \$1 million

	X
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Form 1120 (2012) GUSHARD WILBURN SHORTS LLC

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		43,899.		-163,480.
2a	Trade notes and accounts receivable	50,566.		50,566.	
b	Less allowance for bad debts	50,566.	0.	50,566.	0.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach statement)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach statement) . Ln 9. Stmt.				40,000.
10a	Buildings and other depreciable assets				
b	Less accumulated depreciation				
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach statement)				
15	Total assets		43,899.		-123,480.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach stmt)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach statement)				
22	Capital stock: a Preferred stock	0.		0.	
	b Common stock	0.	0.	0.	0.
23	Additional paid-in capital		0.		0.
24	Retained earnings - Approp (att stmt) Ln. 24 Stmt.		43,899.		-123,480.
25	Retained earnings - Unappropriated				
26	Adjmt to shareholders' equity (att stmt)				
27	Less cost of treasury stock		0.		0.
28	Total liabilities and shareholders' equity		43,899.		-123,480.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more - see instructions

1	Net income (loss) per books	-123,558.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$		a	Depreciation \$	
b	Charitable contributions \$		b	Charitable contributions \$	
c	Travel & entertainment \$				
	See Ln 5 Stmt	0.			
		0.	9	Add lines 7 and 8	
6	Add lines 1 through 5	-123,558.	10	Income (page 1, line 28) - line 6 less line 9	-123,558.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year		5	Distributions	a Cash
2	Net income (loss) per books	-123,558.		b Stock	c Property
3	Other increases (itemize):		6	Other decreases (itemize):	
4	Add lines 1, 2, and 3	-123,558.	7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	-123,558.

Form **1125-A**

(Rev. December 2012)

Department of the Treasury
Internal Revenue Service**Cost of Goods Sold**

▶ Attach to Form 1120, 1120-C, 1120-F, 1120-S, 1065, or 1065-B.

▶ Information about Form 1125-A and its instructions is at www.irs.gov/form1125a.

OMB No. 1545-2225

Name GUISHARD WILBURN SHORTS LLC		Employer identification number 74-3025861	
1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule). . . See Other Costs Statement	5	427,835.
6	Total. Add lines 1 through 5	6	427,835.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on Form 1120, page 1, line 2 or the appropriate line of your tax return (see instructions).	8	427,835.
9 a Check all methods used for valuing closing inventory:			
(i) <input type="checkbox"/> Cost			
(ii) <input type="checkbox"/> Lower of cost or market			
(iii) <input type="checkbox"/> Other (Specify method used and attach explanation) . . . ▶			
b Check if there was a writedown of subnormal goods . . . ▶ <input type="checkbox"/>			
c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) . . . ▶ <input type="checkbox"/>			
d If the LIFO inventory method was used for this tax year, enter amount of closing inventory computed under LIFO . . . 9d <input type="checkbox"/>			
e If property is produced or acquired for resale, do the rules of section 263A apply to the entity (see instructions)? . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			
f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation . . . <input type="checkbox"/> Yes <input type="checkbox"/> No			

BAA For Paperwork Reduction Act Notice, see instructions.

Form 1125-A (Rev 12-2012)

GUSHARD WILBURN SHORTS LLC 74-3025861

1

Form 1120, Page 1, Line 26
Other Deductions Statement

BANK CHARGES	203.
DUES AND SUBSCRIPTIONS	100.
INSURANCE	0.
JANITORIAL	2,075.
LEGAL AND PROFESSIONAL	16,500.
OFFICE EXPENSE	2,719.
POSTAGE	1,621.
PRINTING	605.
TELEPHONE	5,140.
TRAINING/CONTINUING EDUCATION	9,100.
UTILITIES	444.
Total	<u>38,507.</u>

Form 1120, Page 5, Schedule L, Line 9
Ln 9 Stmt

Other Investments:	Beginning of tax year	End of tax year
Members Draw		40,000.
Total		<u>40,000.</u>

Form 1120, Page 5, Schedule L, Line 24
Ln 24 Stmt

Retained Earnings – Appropriated:	Beginning of tax year	End of tax year
CARRYOVER	43,899.	-123,480.
Total	<u>43,899.</u>	<u>-123,480.</u>

Form 1120, Page 4, Schedule M-1, Line 5
Ln 5 Stmt

Insurance Expense	<u>0.</u>
Total	<u>0.</u>

Form 1125, Line 5
Other Costs Statement

Check Cashing Payout	<u>427,835.</u>
Total	<u>427,835.</u>



This Product Contains Sensitive Taxpayer Data

Tax Return Transcript

Request Date:	08-29-2017
Response Date:	08-29-2017
Tracking Number:	100348050772

EIN Provided: 74-3025861
 Tax Period Requested: Dec. 31, 2012
 Form Number: 1120
 Duplicate Amendment Number: 000

The following items reflect the amount as shown on the return as filed or as adjusted during return processing. It does not include adjustments to the account after return settlement.

Original Return

NAME(S) SHOWN ON RETURN: GUSHARD WILBURN & SHORTS LLC
 ADDRESS: 4854 OLD NATIONAL HWY
 COLLEGE PARK, GA 30337-6221

CYCLE POSTED: 201442
 DLN: 17310-284-07700-4
 REMITTANCE: \$0.00
 RECEIVED DATE: 06-13-2014

Indicators, Codes, and Miscellaneous Information

CORRESPONDENCE RECEIVED DATE:	00-00-0000
PARENT CORP EIN:	
DESIGNEE CHECKBOX:	
DESIGNEE PHONE NUMBER:	
TOTAL ASSETS:	\$-123,480.00
SCH K NET OPERATING LOSS CARRYOVER PRIOR TAX YEARS:	\$0.00
SCH N TOTAL ESTIMATED TAX INCOME EXCLUSION:	\$0.00

Income

GROSS RECEIPTS OR SALES:	\$811,609.00
RETURNS AND ALLOWANCES:	\$464,919.00
NET RECEIPTS PER COMPUTER:	\$346,690.00
COST OF GOODS SOLD:	\$427,835.00
COST OF GOODS SOLD PER COMPUTER:	\$427,835.00
GROSS PROFIT PER COMPUTER:	\$-81,145.00
DIVIDENDS INCOME:	\$0.00
INTEREST INCOME:	\$0.00
GROSS RENTS:	\$0.00
GROSS ROYALTIES:	\$0.00



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-29-2017
 Response Date: 08-29-2017
 Tracking Number: 100348051331

FORM NUMBER: 1120
 TAX PERIOD: Dec. 31, 2011

TAXPAYER IDENTIFICATION NUMBER: 74-3025861

GUISHARD WILBURN & SHORTS LLC
 4854 OLD NATIONAL HWY
 COLLEGE PARK, GA 30337-6221-995

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
 ACCRUED INTEREST: \$0.00 AS OF: Apr. 24, 2017
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE PLUS ACCRUALS
 (THIS IS NOT A PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

NET RECEIPTS: 0.00
 TOTAL INCOME: 0.00
 TOTAL DEDUCTIONS: 0.00
 NET TAXABLE INCOME: 0.00
 MINIMUM TAX AMOUNT: 0.00
 ESTIMATED TAX CREDITS: 0.00
 PERSONAL HOLDING TAX: 0.00
 ES/7004 PAYMENTS CLAIMED: 0.00
 TAX PER RETURN: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
n/a	No tax return filed		
960	Appointed representative	11-07-2011	\$0.00
460	Extension of time to file tax return ext. Date 09-15-2012	05-07-2012	\$0.00
960	Appointed representative	09-16-2013	\$0.00



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-29-2017
 Response Date: 08-29-2017
 Tracking Number: 100348051331

FORM NUMBER: 1120
 TAX PERIOD: Dec. 31, 2010

TAXPAYER IDENTIFICATION NUMBER: 74-3025861

GUISHARD WILBURN & SHORTS LLC
 4854 OLD NATIONAL HWY
 COLLEGE PARK, GA 30337-6221-995

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
 ACCRUED INTEREST: \$0.00 AS OF: Apr. 24, 2017
 ACCRUED PENALTY: \$0.00 AS OF:

ACCOUNT BALANCE PLUS ACCRUALS
 (THIS IS NOT A PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

NET RECEIPTS: 0.00
 TOTAL INCOME: 0.00
 TOTAL DEDUCTIONS: 0.00
 NET TAXABLE INCOME: 0.00
 MINIMUM TAX AMOUNT: 0.00
 ESTIMATED TAX CREDITS: 0.00
 PERSONAL HOLDING TAX: 0.00
 ES/7004 PAYMENTS CLAIMED: 0.00
 TAX PER RETURN: 0.00

RETURN NOT PRESENT FOR THIS ACCOUNT

TRANSACTIONS

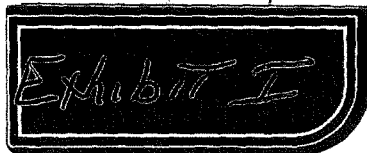
CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
n/a	No tax return filed		
960	Appointed representative	03-04-2011	\$0.00
960	Appointed representative	09-16-2013	\$0.00

This Product Contains Sensitive Taxpayer Data

Form **1120**Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**For calendar year 2009 or tax year beginning 01/01, 2009, ending 12/31, 2009

▶ See separate instructions.

OMB No. 1545-0123

2009

Name Guishard, Wilburn, & Shorts, LLC		B Employer identification number 74-3025861
Number, street, and room or suite number. If a P.O. box, see instructions. 175 Carnegie Place Suite 115		C Date incorporated 11/01/2001
City or town Fayetteville	state ZIP code GA 30214	D Total assets (see instructions) \$ 136,164.
3 Personal service corp (see Instr) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		
E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change		

INCOME	1 a Gross receipts or sales	681,444.	b Less returns & allowances		c Balance	681,444.
	2 Cost of goods sold (Schedule A, line 8)				416,712.	
	3 Gross profit. Subtract line 2 from line 1c				264,732.	
	4 Dividends (Schedule C, line 19)					
	5 Interest					
	6 Gross rents					
	7 Gross royalties					
	8 Capital gain net income (attach Schedule D (Form 1120))					
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					
	10 Other income (see instructions — attach schedule)					
	11 Total income. Add lines 3 through 10					264,732.
DEDUCTIONS SEE INSTRUCTIONS	12 Compensation of officers (Schedule E, line 4)					
	13 Salaries and wages (less employment credits)				54,547.	
	14 Repairs and maintenance				7,549.	
	15 Bad debts					
	16 Rents				12,102.	
	17 Taxes and licenses					
	18 Interest					
	19 Charitable contributions					
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					
	21 Depletion					
	22 Advertising				1,854.	
	23 Pension, profit-sharing, etc, plans					
	24 Employee benefit programs				808.	
	25 Domestic production activities deduction (attach Form 8903)					
	26 Other deductions (attach schedule). See Other Deductions Statement				198,301.	
	27 Total deductions. Add lines 12 through 26				275,161.	
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				-10,429.	
	29 Less: a Net operating loss deduction (see instructions)	29 a				
b Special deductions (Schedule C, line 20)	29 b					
29 c						
TAX REFUNDABLE CREDITS	30 Taxable income. Subtract line 29c from line 28 (see instructions)				-10,429.	
	31 Total tax (Schedule J, line 10)					
	32 a 2008 overpayment credited to 2009	32 a				
	b 2009 estimated tax payments	32 b				
	c 2009 refund applied for on Form 4466	32 c				
	d Tax deposited with Form 7004	32 d				
	e Credits: (1) Form 2439 (2) Form 4136	32 e				
	f Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	32 f				
	g Estimated tax penalty (see instructions). Check if Form 2220 is attached	32 g				
	33 Estimated tax penalty (see instructions). Check if Form 2220 is attached	33				
	34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed	34				
	35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid	35				
36 Enter amount from line 35 you want: Credited to 2010 estimated tax						
Refunded	36					

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

PRESIDENT

Title

May the IRS discuss this return with the preparer shown below (see instructions)?

Yes

No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

Self-Prepared

EIN

Phone no.

Form 1120 (2009) Guishard, Wilburn, & Shorts, LLC

74-3025861

Page 2

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	0.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule)	5	416,712.
6	Total. Add lines 1 through 5	6	416,712.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	416,712.

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods ☐c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d**e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☒ No**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations		see instructions	
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers (see instructions for page 1, line 12)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Form 1120 (2009)

Form 1120 (2009) Guishard, Wilburn, & Shorts, LLC

74-3025861

Page 4

Schedule K | *Continued*

b Own directly an interest of 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership see instructions

X

If 'Yes,' complete (i) through (iv)

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

X

If 'Yes,' file **Form 5452**, Corporate Report of Nondividend Distributions.

If this is a consolidated return, answer here for the parent corporation and on Form 851 for each subsidiary

7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?

X

For rules of attribution see section 318. If 'Yes,' enter:

(i) Percentage owned ▶ _____ and (ii) Owner's country ▶ _____

(c) The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____

8 Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐

If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.

9 Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____

10 Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ 1

11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election with not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a) ▶ \$ 27,328.

13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?

X

If 'Yes,' the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value property distributions (other than cash) made during the tax year. ▶ \$ _____

Form 1120 (2009)

Form 1120 (2009) Guishard, Wilburn, & Shorts, LLC

74-3025861

Page 5

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		73,142.		43,899.
2a	Trade notes and accounts receivable	41,481.		50,566.	
b	Less allowance for bad debts		41,481.	0.	50,566.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	131,961.		131,961.	
b	Less accumulated depreciation	82,262.	49,699.	90,262.	41,699.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets		164,322.		136,164.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year		0.		
18	Other current liabilities (attach sch)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
b	Common stock	209,432.	209,432.	209,432.	209,432.
23	Additional paid-in capital				
24	Retained earnings — Approp (att sch)				-10,706.
25	Retained earnings — Unappropriated		-45,110.		-62,562.
26	Adjmt to shareholders' equity (att sch)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		164,322.		136,164.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1	Net income (loss) per books	-10,706.	7	Income recorded on books this year not included on this return (itemize): Tax-exempt interest \$	
2	Federal income tax per books		8	Deductions on this return not charged against book income this year (itemize): a Depreciation .. \$	
3	Excess of capital losses over capital gains		b	Charitable contribns \$	
4	Income subject to tax not recorded on books this year (itemize):		9	Add lines 7 and 8	
5	Expenses recorded on books this year not deducted on this return (itemize): a Depreciation		10	Income (page 1, line 28) — line 6 less line 9	-10,429.
b	Charitable contributions .. \$	200.			
c	Travel & entertainment .. \$	77.			
		277.			
6	Add lines 1 through 5	-10,429.			

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-45,110.	5	Distributions	a Cash ..	
2	Net income (loss) per books	-10,706.	b	Stock	c Property ..	
3	Other increases (itemize):		6	Other decreases (itemize):		
			7	Add lines 5 and 6		
4	Add lines 1, 2, and 3	-55,816.	8	Balance at end of year (line 4 less line 7)		-55,816.



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-29-2017
Response Date: 08-29-2017
Tracking Number: 100348051331

FORM NUMBER: 1120
TAX PERIOD: Dec. 31, 2009

TAXPAYER IDENTIFICATION NUMBER: 74-3025861

GUISHARD WILBURN & SHORTS LLC
4854 OLD NATIONAL HWY
COLLEGE PARK, GA 30337-6221-995

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00 AS OF: Apr. 24, 2017
ACCRUED PENALTY: \$0.00 AS OF: Mar. 15, 2010

ACCOUNT BALANCE PLUS ACCRUALS
(THIS IS NOT A PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

NET RECEIPTS: \$681,444.00
TOTAL INCOME: \$264,732.00
TOTAL DEDUCTIONS: \$275,161.00
NET TAXABLE INCOME: -\$10,429.00
MINIMUM TAX AMOUNT: \$0.00
ESTIMATED TAX CREDITS: \$0.00
PERSONAL HOLDING TAX: \$0.00
ES/7004 PAYMENTS CLAIMED: \$0.00
TAX PER RETURN: \$0.00
NAICS CD: 561440

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Jan. 26, 2012
PROCESSED DATE Mar. 12, 2012

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	201209 03-12-2012	\$0.00
n/a	29310-035-15515-2		
460	Extension of time to file tax return ext. Date 09-15-2010	05-03-2010	\$0.00

Guishard, Wilburn, & Shorts, LLC 74-3025861

1

Form 1120, Page 1, Line 26

Other Deductions Statement

Accounting	2,275.
Bank charges	261.
Computer services and supplies	10,333.
Dues and subscriptions	1,029.
Insurance	1,152.
Legal and professional	76,620.
Meals and entertainment (50%)	78.
Office expense	10,071.
Outside services/independent contractors	15,502.
Postage	9,142.
Printing	229.
Telephone	7,788.
Training/continuing education	2,212.
Travel	7,990.
Utilities	6,017.
Data Entry Services	2,738.
Outsourcing Expenses	23,698.
Data Expenses	20,563.
Paychex EIB Invoice	603.
Total	<u>198,301.</u>

Form **1120**Department of the Treasury
Internal Revenue Service**U.S. Corporation Income Tax Return**

For calendar year 2008 or tax year beginning _____, 2008, ending _____

▶ See separate instructions.

OMB No. 1545-0123

2008

Exhibit H		Name Guishard, Wilburn & Shorts, LLC		B Employer identification number 74-3025861	
		Number, street, and room or suite number. If a P.O. box, see instructions. 175 Carnegie Place, Suite 115		C Date incorporated 11/01/2001	
City or town Fayetteville		state ZIP code GA 30214		D Total assets (see instructions) \$ 164,322.	
3 Personal service corp (see instr) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change			
INCOME	1a Gross receipts or sales	949,456.	b Less returns & allowances		c Balance ▶ 949,456.
	2 Cost of goods sold (Schedule A, line 8)				2 478,511.
	3 Gross profit. Subtract line 2 from line 1c				3 470,945.
	4 Dividends (Schedule C, line 19)				4
	5 Interest				5
	6 Gross rents				6
	7 Gross royalties				7
	8 Capital gain net income (attach Schedule D (Form 1120))				8
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				9
	10 Other income (see instructions — attach schedule)				10
	11 Total income. Add lines 3 through 10				11 470,945.
DEDUCTIONS	12 Compensation of officers (Schedule E, line 4)				12
	13 Salaries and wages (less employment credits)				13 101,468.
	14 Repairs and maintenance				14 2,072.
	15 Bad debts				15
	16 Rents				16 17,355.
	17 Taxes and licenses				17
	18 Interest				18
	19 Charitable contributions				19
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)				20 2,878.
	21 Depletion				21
	22 Advertising				22 16,554.
	23 Pension, profit-sharing, etc. plans				23
	24 Employee benefit programs				24 1,312.
	25 Domestic production activities deduction (attach Form 8903)				25
	26 Other deductions (attach schedule). See Other Deductions Statement.				26 329,306.
	27 Total deductions. Add lines 12 through 26				27 470,945.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				28 0.
29 Less: a Net operating loss deduction (see instructions)	29a				
b Special deductions (Schedule C, line 20)	29b			29c	
30 Taxable income. Subtract line 29c from line 28 (see instructions)				30 0.	
31 Total tax (Schedule J, line 10)				31	
32a 2007 overpayment credited to 2008	32a				
b 2008 estimated tax payments	32b				
c 2008 refund applied for on Form 4466	32c				
d Tax deposited with Form 7004	32d				
e Credits: (1) Form 2439 (2) Form 4136	32e				
f Refundable credits from Form 3800, line 19c, and Form 8827, line 8c	32f				
g Estimated tax penalty (see instructions). Check if Form 2220 is attached	32g			32h	
33 Amount owed. If line 32g is smaller than the total of lines 31 and 33, enter amount owed				33	
34 Overpayment. If line 32g is larger than the total of lines 31 and 33, enter amount overpaid				34	
35 Enter amount from line 35 you want: Credited to 2009 estimated tax				35	
36 Refunded				36	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer
*Allen J. Pennington*Date
03/13/09Title
Vice President

May the IRS discuss this return with the preparer shown below (see instructions)?

Yes No

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

Self-Prepared

EIN

Phone no.

Form 1120 (2008) Guishard, Wilburn & Shorts, LLC

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Schedule K Continued**5** At the end of the tax year, did the corporation:

Yes No

a Own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of stock entitled to vote of any foreign or domestic corporation not included on **Form 851**, Affiliations Schedule? For rules of constructive ownership see instructions

X

If 'Yes,' complete (i) through (iv)

(i) Name of Corporation	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Percentage Owned in Voting Stock

b Own directly 20% or more, or own, directly or indirectly, an interest of 50% or more in any foreign or domestic partnership (including an entity treated as a partnership) or in the beneficial interest of a trust? For rules of constructive ownership see instructions

X

If 'Yes,' complete (i) through (iv)

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Country of Incorporation	(iv) Maximum Percentage Owned in Profit, Loss, or Capital

6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)

X

If 'Yes,' file **Form 5452**, Corporate Report of Nondividend Distributions.If this is a consolidated return, answer here for the parent corporation and on **Form 851** for each subsidiary**7** At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of **(a)** the total voting power of all classes of the corporation's stock entitled to vote or **(b)** the total value of all classes of the corporation's stock?

X

For rules of attribution see section 318. If 'Yes,' enter:

(i) Percentage owned ▶ _____ and **(ii)** Owner's country ▶ _____**(c)** The corporation may have to file **Form 5472**, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter the number of Forms 5472 attached ▶ _____**8** Check this box if the corporation issued publicly offered debt instruments with original issue discount ☐If checked, the corporation may have to file **Form 8281**, Information Return for Publicly Offered Original Issue Discount Instruments.**9** Enter the amount of tax-exempt interest received or accrued during the tax year ▶ \$ _____**10** Enter the number of shareholders at the end of the tax year (if 100 or fewer) ▶ _____**11** If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here ☐

If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.

12 Enter the available NOL carryover from prior tax years (do not reduce it by any deduction on line 29a) ▶ \$ _____ 27,328.**13** Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? ☐

X

If 'Yes,' the corporation is not required to complete Schedules L, M-1, and M-2 on page 5. Instead, enter the total amount of cash distributions and the book value property distributions (other than cash) made during the tax year. ▶ \$ _____

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Page 2

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	0.
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) ... See Other Costs Statement	5	478,511.
6	Total. Add lines 1 through 5	6	478,511.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	478,511.

9a Check all methods used for valuing closing inventory:

- (i) ☒ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods ☐c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☒ No**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)		70	
2 Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)		80	
3 Dividends on debt-financed stock of domestic and foreign corporations			
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42	
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48	
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs		70	
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs		80	
8 Dividends from wholly owned foreign subsidiaries		100	
9 Total. Add lines 1 through 8. See instructions for limitation			
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100	
11 Dividends from affiliated group members		100	
12 Dividends from certain FSCs		100	
13 Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4			
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			

Schedule E Compensation of Officers (see instructions for page 1, line 12)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Form 1120 (2008)

Form 1120 (2008) Guishard, Wilburn & Shorts, LLC

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Page 3

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)		5a
b	Credit from Form 8834		5b
c	General business credit (attach Form 3800)		5c
d	Credit for prior year minimum tax (attach Form 8827)		5d
e	Bond credits from Form 8912		5e
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 Check if from: <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (att schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10

Schedule K Other Information (see instructions)

1	Check accounting method a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No
2	See the instructions and enter the:		
a	Business activity code no. <u>561440</u>		
b	Business activity <u>Asset Recovery</u>		
c	Product or service <u>Services</u>		
3	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If 'Yes,' enter name and EIN of the parent corporation _____		X
4	At the end of the tax year:		
a	Did any foreign or domestic corporation, partnership (including any entity treated as a partnership), or trust own directly 20% or more, or own, directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote? For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (v).		X

(i) Name of Entity	(ii) Employer Identification Number (if any)	(iii) Type of Entity	(iv) Country of Organization	(v) Percentage Owned in Voting Stock

b Did any individual or estate own, directly 20% or more, or own directly or indirectly, 50% or more of the total voting power of all classes of the corporation's stock entitled to vote?

	X
--	---

For rules of constructive ownership, see instructions. If 'Yes,' complete (i) through (iv)

(i) Name of Individual or Estate	(ii) Identifying Number (if any)	(iii) Country of Citizenship (see instructions)	(iv) Percentage Owned in Voting Stock

BAA

Form 1120 (2008)

Form 1120 (2008) Guishard, Wilburn & Shorts, LLC

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Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		69,179.		73,142.
2a	Trade notes and accounts receivable	40,126.		43,724.	
b	Less allowance for bad debts	5,560.	34,566.	2,243.	41,481.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	131,961.		131,961.	
b	Less accumulated depreciation	74,262.	57,699.	82,262.	49,699.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets		161,444.		164,322.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach sch)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock	209,432.	209,432.	209,432.	209,432.
23	Additional paid-in capital				
24	Retained earnings — Approp (att sch)				
25	Retained earnings — Unappropriated		-47,988.		-45,110.
26	Adjmnt to shareholders' equity (att sch)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		161,444.		164,322.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1	Net income (loss) per books	2,878.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation	\$	a	Depreciation .. \$	2,878.
b	Charitable contributions ..	\$	b	Charitable contribns \$	
c	Travel & entertainment ..	\$			
					2,878.
6	Add lines 1 through 5	2,878.	9	Add lines 7 and 8	2,878.
			10	Income (page 1, line 28) — line 6 less line 9	0.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-47,988.	5	Distributions: a Cash	
2	Net income (loss) per books	2,878.		b Stock	
3	Other increases (itemize):			c Property	
			6	Other decreases (itemize):	
			7	Add lines 5 and 6	
4	Add lines 1, 2, and 3	-45,110.	8	Balance at end of year (line 4 less line 7)	-45,110.

Guishard, Wilburn & Shorts, LLC 74-3025861

1

Form 1120, Page 1, Line 26

Other Deductions Statement

Accounting	250.
Bank charges	900.
Credit and collection costs	88,093.
Dues and subscriptions	405.
Insurance	7,717.
Legal and professional	46,779.
Office expense	11,727.
Postage	19,682.
Printing	3,381.
Security	1,916.
Supplies	13,856.
Telephone	16,658.
Training/continuing education	1,925.
Travel	58,862.
Utilities	10,587.
Outsourcing Exp	32,900.
Data Entry Services	5,424.
Communication Exp	479.
Software Development	6,450.
Paychex Exp	1,315.
Total	<u>329,306.</u>

Form 1120, Page 2, Schedule A, Line 5

Other Costs Statement

Other cost of goods sold	<u>478,511.</u>
Total	<u>478,511.</u>



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-29-2017
Response Date: 08-29-2017
Tracking Number: 100348051331

FORM NUMBER: 1120
TAX PERIOD: Dec. 31, 2008

TAXPAYER IDENTIFICATION NUMBER: 74-3025861

GUISHARD WILBURN & SHORTS LLC
4854 OLD NATIONAL HWY
COLLEGE PARK, GA 30337-6221-995

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00 AS OF: Apr. 24, 2017
ACCRUED PENALTY: \$0.00 AS OF: Mar. 15, 2009

ACCOUNT BALANCE PLUS ACCRUALS
(THIS IS NOT A PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

NET RECEIPTS: \$949,456.00
TOTAL INCOME: \$470,945.00
TOTAL DEDUCTIONS: \$470,945.00
NET TAXABLE INCOME: \$0.00
MINIMUM TAX AMOUNT: \$0.00
ESTIMATED TAX CREDITS: \$0.00
PERSONAL HOLDING TAX: \$0.00
ES/7004 PAYMENTS CLAIMED: \$0.00
TAX PER RETURN: \$0.00
NAICS CD: 561440

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Mar. 22, 2009
PROCESSED DATE Apr. 13, 2009

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	200913 04-13-2009	\$0.00
n/a	93310-081-00965-9		
960	Appointed representative	03-04-2011	\$0.00

Form **1120**
Department of the Treasury
Internal Revenue Service


U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2007 or tax year beginning _____, 2007, ending _____

2007

▶ See separate instructions.

		Name Guishard, Wilburn & Shorts, LLC		B Employer identification number 74-3025861	
		Number, street, and room or suite number. If a P.O. box, see instructions. 175 Carnegie Place, Suite 115		C Date incorporated 11/01/2001	
City or town Fayetteville		state ZIP code GA 30214		D Total assets (see instructions) \$ 161,444.	
3 Personal service corp (see instr) <input type="checkbox"/> 4 Schedule M-3 attached <input type="checkbox"/>		E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change			
INCOME	1 a Gross receipts or sales		1,251,208.		b Less returns & allowances
	2 Cost of goods sold (Schedule A, line 8)				c Balance
	3 Gross profit. Subtract line 2 from line 1c				1c 1,251,208.
	4 Dividends (Schedule C, line 19)				2 619,783.
	5 Interest				3 631,425.
	6 Gross rents				4
	7 Gross royalties				5
	8 Capital gain net income (attach Schedule D (Form 1120))				6
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)				7
	10 Other income (see instructions — attach schedule)				8
	11 Total income. Add lines 3 through 10				9
DEDUCTIONS	12 Compensation of officers (Schedule E, line 4)				10
	13 Salaries and wages (less employment credits)				11 631,425.
	14 Repairs and maintenance				12
	15 Bad debts				13 220,518.
	16 Rents				14 1,980.
	17 Taxes and licenses				15
	18 Interest				16 25,566.
	19 Charitable contributions				17 2,513.
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)				18
	21 Depletion				19
	22 Advertising				20
	23 Pension, profit-sharing, etc. plans				21
	24 Employee benefit programs				22 13,983.
	25 Domestic production activities deduction (attach Form 8903)				23
	26 Other deductions (attach schedule) See Other Deductions Statement				24 1,493.
	27 Total deductions. Add lines 12 through 26				25
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11				26 392,700.
29 Less: a Net operating loss deduction (see instructions)		29a		27 658,753.	
b Special deductions (Schedule C, line 20)		29b		28 -27,328.	
30 Taxable income. Subtract line 29c from line 28 (see instructions)				29c	
31 Total tax (Schedule J, line 10)				30 -27,328.	
TAX AND PAYMENTS	32a 2006 overpayment credited to 2007		32a		31
	b 2007 estimated tax payments		32b		32a
	c 2007 refund applied for on Form 4466		32c		32b
	d Tax deposited with Form 7004		32d		32c
	e Credits: (1) Form 2439 (2) Form 4136		32e		32d
	f Estimated tax penalty (see instructions). Check if Form 2220 is attached		32f		32e
	33 Amount owed. If line 32g is smaller than the total of lines 31 and 33, enter amount owed		32g		32f
	34 Overpayment. If line 32g is larger than the total of lines 31 and 33, enter amount overpaid		32g		32g
	35 Enter amount from line 35 you want: Credited to 2008 estimated tax		Refunded		33
	36 Enter amount from line 35 you want: Credited to 2008 estimated tax		Refunded		34
36 Enter amount from line 35 you want: Credited to 2008 estimated tax		Refunded		35	
36 Enter amount from line 35 you want: Credited to 2008 estimated tax		Refunded		36	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

May the IRS discuss this return with the preparer shown below (see instructions)?

☐ Yes ☐ No

Signature of officer

Date

Title

Paid Preparer's Use Only

Preparer's signature

Date

Check if self-employed ☐

Preparer's SSN or PTIN

Firm's name (or yours if self-employed), address, and ZIP code

Self-Prepared

EIN

Phone no.

Form 1120 (2007) Guishard, Wilburn & Shorts, LLC

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Page 2

Schedule A Cost of Goods Sold (see instructions)

1	Inventory at beginning of year	1	
2	Purchases	2	
3	Cost of labor	3	
4	Additional section 263A costs (attach schedule)	4	
5	Other costs (attach schedule) ... See Other Costs Statement	5	619,783.
6	Total. Add lines 1 through 5	6	619,783.
7	Inventory at end of year	7	
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	619,783.

9a Check all methods used for valuing closing inventory:

- (i) ☐ Cost
(ii) ☐ Lower of cost or market
(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970)

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If 'Yes,' attach explanation ☐ Yes ☐ No**Schedule C Dividends and Special Deductions** (see instructions)

	(a) Dividends received	(b) Percentage	(c) Special deductions (a) x (b)
1	Dividends from less-than-20%-owned domestic corporations (other than debt-financed stock)	70	
2	Dividends from 20%-or-more-owned domestic corporations (other than debt-financed stock)	80	
3	Dividends on debt-financed stock of domestic and foreign corporations		
4	Dividends on certain preferred stock of less-than-20%-owned public utilities	42	
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities	48	
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs	70	
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs	80	
8	Dividends from wholly owned foreign subsidiaries	100	
9	Total. Add lines 1 through 8. See instructions for limitation		
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958	100	
11	Dividends from affiliated group members	100	
12	Dividends from certain FSCs	100	
13	Dividends from foreign corporations not included on lines 3, 6, 7, 8, 11, or 12		
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)		
15	Foreign dividend gross-up		
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3		
17	Other dividends		
18	Deduction for dividends paid on certain preferred stock of public utilities		
19	Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4		
20	Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b		

Schedule E Compensation of Officers (see instructions for page 1, line 12)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

1	(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
				(d) Common	(e) Preferred	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
			%	%	%	
2	Total compensation of officers					
3	Compensation of officers claimed on Schedule A and elsewhere on return					
4	Subtract line 3 from line 2. Enter the result here and on page 1, line 12					

Form 1120 (2007)

Form 1120 (2007) Guishard, Wilburn & Shorts, LLC

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Page 3

Schedule J Tax Computation (see instructions)

1	Check if the corporation is a member of a controlled group (attach Schedule O (Form 1120))	<input type="checkbox"/>	
2	Income tax. Check if a qualified personal service corporation (see instructions)	<input type="checkbox"/>	2
3	Alternative minimum tax (attach Form 4626)		3
4	Add lines 2 and 3		4
5a	Foreign tax credit (attach Form 1118)		5a
b	Credits from Forms 5735 and 8834		5b
c	General business credit. Check applicable box(es): <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form 5884 <input type="checkbox"/> Form 6478 <input type="checkbox"/> Form 8835, Section B <input type="checkbox"/> Form 8844 <input type="checkbox"/> Form 8846		5c
d	Credit for prior year minimum tax (attach Form 8827)		5d
e	Bond credits from: <input type="checkbox"/> Form 8860 <input type="checkbox"/> Form 8912		5e
6	Total credits. Add lines 5a through 5e		6
7	Subtract line 6 from line 4		7
8	Personal holding company tax (attach Schedule PH (Form 1120))		8
9	Other taxes. <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 Check if from: <input type="checkbox"/> Form 8866 <input type="checkbox"/> Form 8902 <input type="checkbox"/> Other (att schedule)		9
10	Total tax. Add lines 7 through 9. Enter here and on page 1, line 31		10

Schedule K Other Information (see instructions)

	Yes	No		Yes	No
1	Check accounting method:				
a	<input checked="" type="checkbox"/> Cash	<input type="checkbox"/> Accrual			
c	<input type="checkbox"/> Other (specify) _____				
2	See the instructions and enter the:				
a	Business activity code no. <u>561440</u>				
b	Business activity <u>Asset Recovery</u>				
c	Product or service <u>Services</u>				
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			<input checked="" type="checkbox"/>	
	If 'Yes,' attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deduction of such corporation for the tax year ending with or within your tax year.				
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group?			<input checked="" type="checkbox"/>	
	If 'Yes,' enter name and EIN of the parent corporation _____				
5	At the end of the tax year, did any individual, partnership, corporation, estate or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			<input checked="" type="checkbox"/>	
	If 'Yes,' attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.)				
	Enter % owned _____				
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)			<input checked="" type="checkbox"/>	
	If 'Yes,' file Form 5452 , Corporate Report of Nondividend Distributions.				
	If this is a consolidated return, answer here for the parent corporation and on Form 851 , Affiliations Schedule, for each subsidiary.				
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?				<input checked="" type="checkbox"/>
	If 'Yes,' enter: (a) Percentage owned _____ and (b) Owner's country _____				
c	The corporation may have to file Form 5472 , Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____				
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>				
	If checked, the corporation may have to file Form 8281 , Information Return for Publicly Offered Original Issue Discount Instruments.				
9	Enter the amount of tax-exempt interest received or accrued during the tax year <u>\$</u>				
10	Enter the number of shareholders at the end of the tax year (if 100 or fewer) _____				
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>				
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3) must be attached or the election will not be valid.				
12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <u>\$</u>				
13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000?				<input checked="" type="checkbox"/>
	If 'Yes,' the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <u>\$</u>				

BAA

Form 1120 (2007)

Form 1120 (2007) Guishard, Wilburn & Shorts, LLC

74-3025861

Page 4

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		87,652.		69,179.
2a	Trade notes and accounts receivable	26,566.		40,126.	
b	Less allowance for bad debts		26,566.	5,560.	34,566.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders		8,855.		
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	131,961.		131,961.	
b	Less accumulated depreciation	66,262.	65,699.	74,262.	57,699.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets		188,772.		161,444.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach sch)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
	b Common stock	209,432.	209,432.	209,432.	209,432.
23	Additional paid-in capital				
24	Retained earnings — Approp (att sch)				
25	Retained earnings — Unappropriated		-20,660.		-47,988.
26	Adjmnt to shareholders' equity (att sch)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		188,772.		161,444.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1	Net income (loss) per books	-26,944.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation			a Depreciation .. \$	384.
b	Charitable contributions .. \$			b Charitable contribns \$	
c	Travel & entertainment .. \$				
6	Add lines 1 through 5	-26,944.			384.
			9	Add lines 7 and 8	384.
			10	Income (page 1, line 28) — line 6 less line 9	-27,328.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-20,660.	5	Distributions	a Cash ..	
2	Net income (loss) per books	-26,944.		b Stock	c Property ..	
3	Other increases (itemize):		6	Other decreases (itemize):		
			7	Add lines 5 and 6		
4	Add lines 1, 2, and 3	-47,604.	8	Balance at end of year (line 4 less line 7)		-47,604.

Guishard, Wilburn & Shorts, LLC 74-3025861

1

Form 1120, Page 1, Line 26

Other Deductions Statement

Accounting	839.
Bank charges	3,271.
Computer services and supplies	21,521.
Credit and collection costs	64,172.
Dues and subscriptions	728.
Insurance	10,957.
Legal and professional	83,447.
Office expense	0.
Outside services/independent contractors	8,091.
Postage	17,249.
Printing	749.
Security	395.
Supplies	19,115.
Telephone	15,294.
Training/continuing education	240.
Travel	68,627.
Utilities	5,732.
Outsourcing Exp	46,053.
Data Entry Services	3,733.
Subscription Exp	290.
Software Development	21,997.
Charitable Contribution	200.
Total	<u>392,700.</u>

Form 1120, Page 2, Schedule A, Line 5

Other Costs Statement

Other cost of goods sold	<u>619,783.</u>
Total	<u>619,783.</u>



This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-29-2017
 Response Date: 08-29-2017
 Tracking Number: 100348051331

FORM NUMBER: 1120
 TAX PERIOD: Dec. 31, 2007

TAXPAYER IDENTIFICATION NUMBER: 74-3025861

GUISHARD WILBURN & SHORTS LLC
 4854 OLD NATIONAL HWY
 COLLEGE PARK, GA 30337-6221-995

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
 ACCRUED INTEREST: \$0.00 AS OF: Apr. 24, 2017
 ACCRUED PENALTY: \$0.00 AS OF: Mar. 15, 2008

ACCOUNT BALANCE PLUS ACCRUALS
 (THIS IS NOT A PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

NET RECEIPTS: \$1,251,208.00
 TOTAL INCOME: \$631,425.00
 TOTAL DEDUCTIONS: \$658,753.00
 NET TAXABLE INCOME: -\$27,328.00
 MINIMUM TAX AMOUNT: \$0.00
 ESTIMATED TAX CREDITS: \$0.00
 PERSONAL HOLDING TAX: \$0.00
 ES/7004 PAYMENTS CLAIMED: \$0.00
 TAX PER RETURN: \$0.00
 NAICS CD: 561440

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Mar. 17, 2008
 PROCESSED DATE May 12, 2008

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	200818 05-12-2008	\$0.00
n/a	29310-096-28832-8		
460	Extension of time to file tax return ext. Date 09-15-2008	05-19-2008	\$0.00



Internal Revenue Service

United States Department of the Treasury

This Product Contains Sensitive Taxpayer Data

Account Transcript

Request Date: 08-29-2017
Response Date: 08-29-2017
Tracking Number: 100348051331

FORM NUMBER: 1120
TAX PERIOD: Dec. 31, 2006

TAXPAYER IDENTIFICATION NUMBER: 74-3025861

GUISHARD WILBURN & SHORTS LLC
4854 OLD NATIONAL HWY
COLLEGE PARK, GA 30337-6221-995

<<<<POWER OF ATTORNEY/TAX INFORMATION AUTHORIZATION (POA/TIA) ON FILE>>>>

--- ANY MINUS SIGN SHOWN BELOW SIGNIFIES A CREDIT AMOUNT ---

ACCOUNT BALANCE: \$0.00
ACCRUED INTEREST: \$0.00 AS OF: Apr. 24, 2017
ACCRUED PENALTY: \$0.00 AS OF: Sep. 15, 2007

ACCOUNT BALANCE PLUS ACCRUALS
(THIS IS NOT A PAYOFF AMOUNT): \$0.00

** INFORMATION FROM THE RETURN OR AS ADJUSTED **

NET RECEIPTS: \$1,448,013.00
TOTAL INCOME: \$636,801.00
TOTAL DEDUCTIONS: \$641,057.00
NET TAXABLE INCOME: -\$4,256.00
MINIMUM TAX AMOUNT: \$0.00
ESTIMATED TAX CREDITS: \$0.00
PERSONAL HOLDING TAX: \$0.00
ES/7004 PAYMENTS CLAIMED: \$0.00
TAX PER RETURN: \$0.00
NAICS CD: 561440

RETURN DUE DATE OR RETURN RECEIVED DATE (WHICHEVER IS LATER) Apr. 14, 2007
PROCESSED DATE May 21, 2007

TRANSACTIONS

CODE	EXPLANATION OF TRANSACTION	CYCLE DATE	AMOUNT
150	Tax return filed	200719 05-21-2007	\$0.00
n/a	81310-105-00017-7		
460	Extension of time to file tax return ext. Date 09-15-2007	04-30-2007	\$0.00

Form **1120**Department of the Treasury
Internal Revenue Service (77)


U.S. Corporation Income Tax Return

For calendar year 2006 or tax year beginning _____, 2006, ending _____

▶ See separate instructions.

OMB No. 1545-0123

2006

	Name	GUISHARD, WILBURN & SHORTS, LLC	B Employer identification number	74-3025861
	Number, street, and room or suite number. If a P.O. box, see instructions.	175 CARNEGIE PLACE, SUITE 115	C Date incorporated	11/01/2001
	City or town state ZIP code	FAYETTEVILLE GA 30214	D Total assets (see instructions)	\$ 188,772.

4 Schedule M-3 required (attach Sch M-3) ☐

E Check if: (1) Initial return (2) Final return (3) Name change (4) Address change

INCOME	1 a Gross receipts or sales	1,448,013.	b Less returns & allowances		c Balance	1c	1,448,013.
	2 Cost of goods sold (Schedule A, line 8)					2	811,212.
	3 Gross profit. Subtract line 2 from line 1c					3	636,801.
	4 Dividends (Schedule C, line 19)					4	
	5 Interest					5	
	6 Gross rents					6	
	7 Gross royalties					7	
	8 Capital gain net income (attach Schedule D (Form 1120))					8	
	9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797)					9	
	10 Other income (see instructions — attach schedule)					10	
	11 Total income. Add lines 3 through 10					11	636,801.
DEDUCTIONS SEE INSTRUCTIONS	12 Compensation of officers (Schedule E, line 4)					12	
	13 Salaries and wages (less employment credits)					13	213,265.
	14 Repairs and maintenance					14	7,634.
	15 Bad debts					15	
	16 Rents					16	23,256.
	17 Taxes and licenses					17	16,940.
	18 Interest					18	
	19 Charitable contributions					19	
	20 Depreciation from Form 4562 not claimed on Schedule A or elsewhere on return (attach Form 4562)					20	8,606.
	21 Depletion					21	
	22 Advertising					22	1,137.
	23 Pension, profit-sharing, etc., plans					23	
	24 Employee benefit programs					24	2,551.
	25 Domestic production activities deduction (attach Form 8903)					25	
	26 Other deductions (attach schedule). See Other Deductions Statement					26	367,668.
	27 Total deductions. Add lines 12 through 26					27	641,057.
	28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11					28	-4,256.
	TAX AND PAYMENTS	29 Less: a Net operating loss deduction (see instructions)	29a				29c
b Special deductions (Schedule C, line 20)		29b					
30 Taxable income. Subtract line 29c from line 28 (see instructions)						30	-4,256.
31 Total tax (Schedule J, line 10)						31	
32a 2005 overpayment credited to 2006		32a					
b 2006 estimated tax payments		32b					
c 2006 refund applied for on Form 4466		32c					
d Bal		32d					
e Tax deposited with Form 7004		32e			0.		
f Credits: (1) Form 2439 (2) Form 4136		32f					
g Credit for federal telephone excise tax paid (attach Form 8913)	32g				32h	0.	
33 Estimated tax penalty (see instructions). Check if Form 2220 is attached					33		
34 Amount owed. If line 32h is smaller than the total of lines 31 and 33, enter amount owed					34		
35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid					35	0.	
36 Enter amount from line 35 you want: Credited to 2007 estimated tax					Refunded	36	

Sign Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer *Allen J. Penbergs*

Date

Title *Pres.*

May the IRS discuss this return with the preparer shown below (see instructions)?

☐ Yes ☐ No

Paid Preparer's Use Only

Preparer's signature

E. Dennis Bridges

Date

3/17/07

Check if self-employed ☒

Preparer's SSN or PTIN

259-92-2259

Firm's Name (or yours if self-employed), address, and ZIP code

E Dennis Bridges, CPA
1640 Powers Ferry Road #29-100
Marietta GA 30067

EIN 58-1962943

Phone no. (770) 984-8008

Form 4562 (2006) GUISHARD, WILBURN & SHORTS, LLC

74-3025861

Page 2

Part V Listed Property (Include automobiles, certain other vehicles, cellular telephones, certain computers, and property used for entertainment, recreation, or amusement.)**Note:** For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete **only** 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.**Section A – Depreciation and Other Information (Caution: See the instructions for limits for passenger automobiles.)**

24a Do you have evidence to support the business/investment use claimed? <input type="checkbox"/> Yes <input type="checkbox"/> No									24b If 'Yes,' is the evidence written? <input type="checkbox"/> Yes <input type="checkbox"/> No	
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment use only)	(f) Recovery period	(g) Method/Convention	(h) Depreciation deduction	(i) Elected section 179 cost		
25 Special allowance for qualified New York Liberty or Gulf Opportunity Zone property placed in service during the tax year and used more than 50% in a qualified business use (see instructions)									25	
26 Property used more than 50% in a qualified business use:										
27 Property used 50% or less in a qualified business use:										
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1									28	
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1									29	

Section B – Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other 'more than 5% owner,' or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32						
	Yes	No	Yes	No	Yes	No
34 Was the vehicle available for personal use during off-duty hours?						
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C – Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see instructions).

37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?	Yes	No
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See instructions)		

Note: If your answer to 37, 38, 39, 40, or 41 is 'Yes,' do not complete Section B for the covered vehicles.

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2006 tax year (see instructions):					
43 Amortization of costs that began before your 2006 tax year					43
44 Total. Add amounts in column (f). See instructions for where to report					44

Form 1120 (2006)

GUISHARD, WILBURN & SHORTS, LLC

74-3025861

Page 4

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		127,582.		87,652.
2a	Trade notes and accounts receivable			26,566.	
b	Less allowance for bad debts				26,566.
3	Inventories				
4	U.S. government obligations				
5	Tax-exempt securities (see instructions)				
6	Other current assets (attach schedule)				
7	Loans to shareholders				8,855.
8	Mortgage and real estate loans				
9	Other investments (attach schedule)				
10a	Buildings and other depreciable assets	106,809.		131,961.	
b	Less accumulated depreciation	49,153.	57,656.	66,262.	65,699.
11a	Depletable assets				
b	Less accumulated depletion				
12	Land (net of any amortization)				
13a	Intangible assets (amortizable only)				
b	Less accumulated amortization				
14	Other assets (attach schedule)				
15	Total assets		185,238.		188,772.
Liabilities and Shareholders' Equity					
16	Accounts payable				
17	Mortgages, notes, bonds payable in less than 1 year				
18	Other current liabilities (attach sch)				
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more				
21	Other liabilities (attach schedule)				
22	Capital stock: a Preferred stock				
b	Common stock	209,432.	209,432.	209,432.	209,432.
23	Additional paid-in capital				
24	Retained earnings — Approp (att sch)				
25	Retained earnings — Unappropriated		-24,194.		-20,660.
26	Adjmnt to shareholders' equity (att sch)				
27	Less cost of treasury stock				
28	Total liabilities and shareholders' equity		185,238.		188,772.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

Note: Schedule M-3 required instead of Schedule M-1 if total assets are \$10 million or more — see instructions

1	Net income (loss) per books	3,534.	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books			Tax-exempt interest \$	
3	Excess of capital losses over capital gains				
4	Income subject to tax not recorded on books this year (itemize):				
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation			a Depreciation	8,606.
b	Charitable contributions	816.		b Charitable contributions	
c	Travel & entertainment				
		816.			8,606.
6	Add lines 1 through 5	4,350.	9	Add lines 7 and 8	8,606.
			10	Income (page 1, line 28) — line 6 less line 9	-4,256.

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-24,194.	5	Distributions	a Cash
2	Net income (loss) per books	3,534.		b Stock	c Property
3	Other increases (itemize):		6	Other decreases (itemize):	
4	Add lines 1, 2, and 3	-20,660.	7	Add lines 5 and 6	
			8	Balance at end of year (line 4 less line 7)	-20,660.

Form 1120, Page 1, Line 26

Other Deductions Statement

HEALTH CARE COVERAGE	
COMMISSIONS/BONUS	
Accounting	14,508.
LEGAL AND PROFESSIONAL FEES	
OUTSOURCING EXPENSE	
TRAVEL EXPENSE	
Bank charges	983.
OFFICE EQUIPMENT	
Dues and subscriptions	2,611.
POSTAGE EXPENSE	
PRINTING AND REPRODUCTION	
ACCOUNTING EXPENSE	
UTILITY EXPENSE	
SECURITY EXPENSE	
BANK EXPENSES	
Insurance	8,275.
SUBSCRIPTION EXPENSE	
PAYROLL EXPENSE	
Legal and professional	99,026.
Office expense	35,972.
Outside services	44,505.
Postage	24,221.
Printing	510.
Security	374.
Telephone	18,073.
Travel	86,504.
Utilities	8,103.
EDUCATION	5,357.
SOFTWARE DEVELOPMENT	7,042.
PAYCHEX FEE	2,236.
COMMUNICATION EXP	3,745.
EMPLOYEE REIMBURSEMENTS	5,623.
Total	367,668.

Form 1120, Page 2, Sch A, Line 5

Other Costs Statement

LEGAL DOCUMENT RETRIEVAL	40,048.
Total	40,048.

Form **4562**Department of the Treasury
Internal Revenue Service**Depreciation and Amortization**
(Including Information on Listed Property)

▶ See separate instructions. ▶ Attach to your tax return.

OMB No. 1545-0172

2006Attachment
Sequence No. **67**

Name(s) shown on return

GUISHARD, WILBURN & SHORTS, LLC

Identifying number

74-3025861

Business or activity to which this form relates

Form 1120 Line 20

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See the instructions for a higher limit for certain businesses	1	\$108,000.
2	Total cost of section 179 property placed in service (see instructions)	2	1,336.
3	Threshold cost of section 179 property before reduction in limitation	3	\$430,000.
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0.
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see instructions	5	108,000.
6	(a) Description of property	(b) Cost (business use only)	(c) Elected cost
	FURNITURE	298.	298.
	MISC EQUIPMENT	1,038.	1,038.
7	Listed property. Enter the amount from line 29	7	
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	1,336.
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	1,336.
10	Carryover of disallowed deduction from line 13 of your 2005 Form 4562	10	21,159.
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instrs)	11	0.
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0.
13	Carryover of disallowed deduction to 2007. Add lines 9 and 10, less line 12	13	22,495.

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.) (See instructions.)

14	Special allowance for qualified New York Liberty or Gulf Opportunity Zone property (other than listed property) placed in service during the tax year (see instructions)	14	
15	Property subject to section 168(f)(1) election	15	
16	Other depreciation (including ACRS)	16	

Part III MACRS Depreciation (Do not include listed property.) (See instructions)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2006	17	8,606.
18	If you are electing to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B — Assets Placed in Service During 2006 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment use only — see instructions)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19a 3-year property						
b 5-year property						
c 7-year property						
d 10-year property						
e 15-year property						
f 20-year property						
g 25-year property			25 yrs		S/L	
h Residential rental property			27.5 yrs	MM	S/L	
i Nonresidential real property			27.5 yrs	MM	S/L	
			39 yrs	MM	S/L	

Section C — Assets Placed in Service During 2006 Tax Year Using the Alternative Depreciation System

20a Class life					S/L	
b 12-year			12 yrs		S/L	
c 40-year			40 yrs	MM	S/L	

Part IV Summary (see instructions)

21	Listed property. Enter amount from line 28	21	
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations — see instructions	22	8,606.
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

BAA For Paperwork Reduction Act Notice, see separate instructions.

FDZ0812 06/22/06

Form 4562 (2006)

Form 1120 Department of the Treasury Internal Revenue Service	U.S. Corporation Income Tax Return For calendar year 2004 or tax year beginning _____, ending _____ ▶ See separate instructions.	OMB No. 1545-0123 <div style="font-size: 2em; font-weight: bold;">2004</div>
A Check if: <input type="checkbox"/> (see instructions) <input type="checkbox"/> print or type. <input type="checkbox"/> 4 Schedule M-3 required (attach Sch. M-3)		B Employer identification number 74-3025861
Name GUSHARD, WILBURN & SHORTS, LLC Number, street, and room or suite no. If a P.O. box, see page 9 of instructions 441 HIGHWAY 279 City or town State ZIP code FAYETTEVILLE GEORGIA 30214		C Date incorporated 11/1/2001 D Total assets (see page 9 of instructions) \$ 116,956
E Check if: (1) <input type="checkbox"/> Initial return (2) <input type="checkbox"/> Final return (3) <input type="checkbox"/> Name change (4) <input type="checkbox"/> Address change		
Income	1 a Gross receipts or sales 1,131,134 b Less returns and allowances 0 c Bal ▶ 2 Cost of goods sold (Schedule A, line 8) 3 Gross profit. Subtract line 2 from line 1c 4 Dividends (Schedule C, line 19) 5 Interest 6 Gross rents 7 Gross royalties 8 Capital gain net income (attach Schedule D (Form 1120)) 9 Net gain or (loss) from Form 4797, Part II, line 17 (attach Form 4797) 10 Other income (see page 11 of instructions—attach schedule) 11 Total income. Add lines 3 through 10 ▶	1c 1,131,134 2 791,906 3 339,228 4 0 5 0 6 0 7 0 8 0 9 0 10 0 11 339,228
Deductions (See instructions for limitations on deductions.)	12 Compensation of officers (Schedule E, line 4) 13 Salaries and wages (less employment credits) 14 Repairs and maintenance 15 Bad debts 16 Rents 17 Taxes and licenses 18 Interest 19 Charitable contributions (see page 14 of instructions for 10% limitation) 20 Depreciation (attach Form 4562) 20 4,854 21 Less depreciation claimed on Schedule A and elsewhere on return 21a 0 22 Depletion 23 Advertising 24 Pension, profit-sharing, etc., plans 25 Employee benefit programs 26 Other deductions (attach schedule) 27 Total deductions. Add lines 12 through 26 ▶ 28 Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11 29 Less: a Net operating loss deduction (see page 16 of instructions) 29a 0 b Special deductions (Schedule C, line 20) 29b 0 29c 0 30 Taxable income. Subtract line 29c from line 28 (see instructions if Schedule C, line 12, was completed). 31 Total tax (Schedule J, line 11) 32 Payments: a 2003 overpayment credited to 2004 32a 0 b 2004 estimated tax payments 32b c Less 2004 refund applied for on Form 4466 32c 0 d Bal ▶ 32d 0 e Tax deposited with Form 7004 32e 0 f Credit for tax paid on undistributed capital gains (attach Form 2439) 32f 0 g Credit for Federal tax on fuels (attach Form 4136). See instructions 32g 0 32h 0 33 Estimated tax penalty (see page 17 of instructions). Check if Form 2220 is attached ▶ <input type="checkbox"/> 34 Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed 35 Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid 36 Enter amount of line 35 you want: Credited to 2005 estimated tax 0 Refunded ▶	12 0 13 110,299 14 2,675 15 0 16 12,958 17 9,475 18 0 19 0 20 4,854 21b 4,854 22 0 23 292 24 13,696 25 26 186,011 27 340,260 28 -1,032 29c 0 30 -1,032 31 0 32a 0 32b 32c 0 32d 0 32e 0 32f 0 32g 0 32h 0 33 0 34 0 35 0 36 0
Tax and Payments	Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.	
Sign Here	Signature of officer <i>Allen J. Penbergs</i> Date _____ Title <i>Pres.</i>	May the IRS discuss this return with the preparer shown below (see instructions)? <input type="checkbox"/> Yes <input checked="" type="checkbox"/> No
Paid Preparer's Use Only	Preparer's signature _____ Date 5/17/2005 Check if self-employed <input checked="" type="checkbox"/>	Preparer's SSN or PTIN P00521819
	Firm's name (or yours if self-employed), and address ACCOUNTING CONSULTANTS PO BOX 360822 COLUMBUS State OH	EIN 31-1276012 Phone no. 614-258-7996 ZIP code 43236-0822

Schedule A Cost of Goods Sold (see page 17 of instructions)

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach schedule)	4	0
5	Other costs (attach schedule)	5	791,906
6	Total. Add lines 1 through 5	6	791,906
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on page 1, line 2	8	791,906

9 a Check all methods used for valuing closing inventory:

(i) ☒ Cost as described in Regulations section 1.471-3(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4(iii) ☐ Other (Specify method used and attach explanation.) ▶b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ Nof Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No**Schedule C Dividends and Special Deductions** (see page 18 of instructions)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70%	0
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80%	0
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instruct.	0
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42%	0
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48%	0
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70%	0
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80%	0
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100%	0
9 Total. Add lines 1 through 8. See page 19 of instructions for limitation			0
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100%	0
11 Dividends from affiliated group members and certain FSCs that are subject to the 100% deduction		100%	0
12 Dividends from controlled foreign corporations subject to the 85% deduction (attach Form 8895)		85%	0
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, 11 or 12			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on page 1, line 4	0		0
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on page 1, line 29b			0

Schedule E Compensation of Officers (see instructions for page 1, line 12, on page 13 of instructions)**Note:** Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 ALLEN PENDERGRASS	284-54-5344	100%	100%	0%	0
		0%	0%	0%	0
		0%	0%	0%	0
		0%	0%	0%	0
		0%	0%	0%	0
2 Total compensation of officers					0
3 Compensation of officers claimed on Schedule A and elsewhere on return					0
4 Subtract line 3 from line 2. Enter the result here and on page 1, line 12					0

Schedule J Tax Computation (see page 20 of instructions)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>			
Important: Members of a controlled group, see page 20 of instructions.			
2 a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
(1) \$	0	(2) \$	0
(3) \$	0	(4) \$	0
b Enter the corporation's share of:		(1) Additional 5% tax (not more than \$11,750)	\$ 0
		(2) Additional 3% tax (not more than \$100,000)	\$ 0
3 Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 21) <input type="checkbox"/>		3	0
4 Alternative minimum tax (attach Form 4626)		4	0
5 Add lines 3 and 4		5	0
6 Foreign tax credit (attach Form 1118)		6a	0
b Possessions tax credit (attach Form 5735)		6b	0
c Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)		6c	0
d General business credit. Check box(es) and indicate which forms are attached:		6d	0
<input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) _____		6e	0
e Credit for prior year minimum tax (attach Form 8827)		6f	0
f Qualified zone academy bond credit (attach Form 8860)			
7 Total credits. Add lines 6a through 6f.		7	0
8 Subtract line 7 from line 5		8	0
9 Personal holding company tax (attach Schedule PH (Form 1120)).		9	0
10 Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697			
<input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)		10	0
11 Total tax. Add lines 8 through 10. Enter here and on page 1, line 31.		11	0

Schedule K Other Information (see page 23 of instructions)

1 Check accounting method: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify) _____	Yes	No	7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? <input type="checkbox"/>	Yes	No
2 See page 25 of the instructions and enter the:			If "Yes," enter: (a) Percentage owned _____ and (b) Owner's country _____		X
a Business activity code no. <input type="checkbox"/> 561440			c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____		
b Business activity <input type="checkbox"/> Asset Recovery			8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
c Product or service <input type="checkbox"/> Services			If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).) <input type="checkbox"/>		X	9 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$ _____		
If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.			10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) <input type="checkbox"/> 2		
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? <input type="checkbox"/>		X	11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>		
If "Yes," enter name and EIN of the parent corporation _____			If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21T(b)(3)(i) or (ii) must be attached or the election will not be valid.		
5 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).) <input type="checkbox"/>		X	12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <input type="checkbox"/> \$ 76,587		
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned <input type="checkbox"/> 50.00%			13 Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? <input type="checkbox"/>		X
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.) <input type="checkbox"/>			If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <input type="checkbox"/> \$ _____		
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.					
If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.					

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach **Schedule N (Form 1120)**, Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		(47,288)		59,676
2 a	Trade notes and accounts receivable	0		0	
b	Less allowance for bad debts	()	0	()	0
3	Inventories		0		0
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach schedule)		69,475		50,000
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach schedule)		0		0
10 a	Buildings and other depreciable assets	64,616		64,616	
b	Less accumulated depreciation	(52,482)	12,134	(57,336)	7,280
11 a	Depletable assets	0		0	
b	Less accumulated depletion	()	0	()	0
12	Land (net of any amortization)		0		0
13 a	Intangible assets (amortizable only)	0		0	
b	Less accumulated amortization	()	0	()	0
14	Other assets (attach schedule)		0		0
15	Total assets		34,321		116,956
Liabilities and Shareholders' Equity					
16	Accounts payable		0		0
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach schedule)		0		0
19	Loans from shareholders				
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach schedule)		0		0
22	Capital stock:				
a	Preferred stock				
b	Common stock	64,563	64,563	64,563	64,563
23	Additional paid-in capital		0		0
24	Retained earnings—Appropriated (attach schedule)				
25	Retained earnings—Unappropriated		(30,242)		52,393
26	Adjustments to shareholders' equity (attach schedule)				
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		34,321		116,956

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 24 of instructions)				
1	Net income (loss) per books	2,588	7	Income recorded on books this year not included on this return (itemize):
2	Federal income tax per books	0		Tax-exempt interest \$
3	Excess of capital losses over capital gains	0		
4	Income subject to tax not recorded on books this year (itemize):	0		
		0		
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):
a	Depreciation \$		a	Depreciation \$
b	Charitable contributions \$	0	b	Charitable contributions \$
c	Travel and entertainment \$	1,234		
		0		
		1,234		
6	Add lines 1 through 5	3,822	9	Add lines 7 and 8
			10	Income (page 1, line 28)—line 6 less line 9
				-1,032

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)				
1	Balance at beginning of year	-30,242	5	Distributions:
2	Net income (loss) per books		a	Cash
3	Other increases (itemize):		b	Stock
		0	c	Property
		0		
		0	6	Other decreases (itemize):
		0		
4	Add lines 1, 2, and 3	-30,242	7	Add lines 5 and 6
			8	Balance at end of year (line 4 less line 7)
				-30,242

Line 26 (Form 1120) - Other Deductions

1	Travel, Meals and Entertainment		1a	31,567
	a Travel			
	b Total meals and entertainment	1b	2,467	
	c 50% of line b	1c	1,234	
	d Subtract line c from line b		1d	1,233
2	Auto		2	1,462
3	Bank charges		3	421
4	Dues and subscriptions		4	150
5	Insurance		5	1,422
6	Office supplies and expense		6	8,375
7	Postage		7	10,953
8	Print and copy		8	5,059
9	Professional fees		9	58,655
10	Security		10	168
11	Software		11	6,645
12	Telephone		12	11,723
13	Utilities		13	3,615
14	Business Services		14	5,680
15	Data Collection		15	16,010
16	Document Imaging		16	6,215
17	Education/Text Books		17	175
18	Office Equipment		18	6,704
19	Research		19	9,779
20	Total other deductions		20	186,011

Line 5, Sch A (Form 1120) - Other Costs for Cost of Goods Sold

1	Travel, Meals and Entertainment		1a	
	a Travel			
	b Total meals and entertainment	1b		
	c 50% of line b	1c	0	
	d Subtract line c from line b		1d	0
2	Depreciation		2	
3	Compensation of officers		3	
4	Salesperson wages and commissions		4	
5	Indirect labor		5	
6	Rent		6	
7	Amortization		7	
8	Freight-in		8	
9	Supplies		9	
10	Taxes		10	
11	Utilities		11	
12			12	
13	Claims exp		13	762,991
14	Claims exp		14	28,915
15			15	0
16	Total other costs		16	791,906
17	Reduction of expenses for offsetting credits (see attached statement)		17	0
18	Total other costs less expenses for offsetting credits		18	791,906

Line 6, Sch L (Form 1120) - Other Current Assets

		Beginning	End
1	OTHER	69,475	50,000
2		0	
3		0	
4		0	
5		0	
6		0	
7		0	
8		0	
9		0	
10		0	
11	Total other current assets	69,475	50,000

Form **1120**
Department of the Treasury
Internal Revenue Service

U.S. Corporation Income Tax Return

OMB No. 1545-0123

For calendar year 2003 or tax year beginning _____, ending _____
Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

2003

Name

B Employer identification number

GUISHARD, WILBURN & SHORTS, LLC

74-3025881

Number, street, and room or suite no. (If a P.O. box, see page 7 of instr.)

C Date incorporated

6161 BUSCH BLVD SUITE 206

11/1/2001

City or town

State

ZIP code

D Total assets (see page 8 of instr.)

COLUMBUS

OH

43229

E Check applicable boxes:

(1) ☐ Initial return(2) ☐ Final return(3) ☐ Name change(4) ☐ Address change

\$

86,786

Income	1 a	Gross receipts or sales	2,322,008	b	Less returns and allowances	0	c	Net	2,322,008
	2	Cost of goods sold (Schedule A, line 8)							1,763,364
	3	Gross profit. Subtract line 2 from line 1c							558,644
	4	Dividends (Schedule C, line 18)							0
	5	Interest							0
	6	Gross rents							0
	7	Gross royalties							0
	8	Capital gain net income (attach Schedule D (Form 1120))							0
	9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)							0
	10	Other income (see page 8 of instructions-attach schedule)							0
	11	Total income. Add lines 3 through 10							558,644
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)							43,519
	13	Salaries and wages (less employment credits)							278,154
	14	Repairs and maintenance							1,900
	15	Bad debts							0
	16	Rents							0
	17	Taxes and licenses							20,412
	18	Interest							0
	19	Charitable contributions (see page 11 of instructions for 10% limitation)							0
	20	Depreciation (attach Form 4562)							8,069
	21	Less depreciation claimed on Schedule A and elsewhere on return							0
	22	Depletion							0
	23	Advertising							1,771
	24	Pension, profit-sharing, etc., plans							0
	25	Employee benefit programs							53,663
	26	Other deductions (attach schedule)							238,844
	27	Total deductions. Add lines 12 through 26							644,352
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11							-85,708
Tax and Payments	29	Less: a Net operating loss (NOL) deduction (see page 13 of instructions)							0
	29b	b Special deductions (Schedule C, line 20)							0
	30	Taxable income. Subtract line 29c from line 28							-85,708
	31	Total tax (Schedule J, line 11)							0
	32	Payments: a 2002 overpayment credited to 2003	32a	0					
	b 2003 estimated tax payments	32b							
	c Less 2003 refund applied for on Form 4466	32c	0						
	d Tax deposited with Form 7004	32d	0						
	e Credit for tax paid on undistributed capital gains (attach Form 2439)	32e	0						
	f Credit for Federal tax on fuels (attach Form 4136). See instructions	32f	0						
33	Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached							0	
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed							0	
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid							0	
36	Enter amount of line 35 you want. Credited to 2004 estimated tax							0	

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer Allen Penberg

Date

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☒ No

Paid
Preparer's
Use Only

Preparer's signature

Date

Check if self-employed ☒

Preparer's SSN or PTIN

Firm's name (or yours if self-employed, and address)

ACCOUNTING CONSULTANTS
PO BOX 380822
COLUMBUS

State OH

EIN 31-1276012

Phone no. 614-258-7996

ZIP code 43238-0822

(NTA)

Form 1120 (2003)

Form 1120 (2003)

GUISHARD, WILBURN & SHORTS, LLC

74-3025861

Page 2

Schedule A Cost of Goods Sold (see page 14 of instructions)

1	Inventory at beginning of year	1	0
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach schedule)	4	0
5	Other costs (attach schedule)	5	1,763,364
6	Total. Add lines 1 through 5	6	1,763,364
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	8	1,763,364

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO **9d** ☐

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (see instructions beginning on page 15)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70%	0
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80%	0
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instruct.	0
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42%	0
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48%	0
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70%	0
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80%	0
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245)		100%	0
9 Total. Add lines 1 through 8. See page 16 of instructions for limitation			0
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100%	0
11 Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100%	0
12 Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100%	0
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1	0		0
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1			0

Schedule E Compensation of Officers (see instructions for line 12, page 1, on page 10 of instructions)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 ALLEN PENDERGRAS	284-54-5344	100%	100%	0%	43,519
		0%	0%	0%	0
		0%	0%	0%	0
		0%	0%	0%	0
		0%	0%	0%	0
2 Total compensation of officers					43,519
3 Compensation of officers claimed on Schedule A and elsewhere on return					0
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1					43,519

Form 1120 (2003)

Form 1120 (2003)

GUSHARD, WILBURN & SHORTS, LLC

74-3025861

Page 3

Schedule J Tax Computation (see page 17 of instructions)

1 Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>			
Important: Members of a controlled group, see instructions on page 17.			
2 a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
(1) \$	0	(2) \$	0
b Enter the corporation's share of:		(3) \$	0
(1) Additional 5% tax (not more than \$11,750)		\$	0
(2) Additional 3% tax (not more than \$100,000)		\$	0
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17) <input type="checkbox"/>	3	0
4	Alternative minimum tax (attach Form 4626)	4	0
5	Add lines 3 and 4	5	0
6	Foreign tax credit (attach Form 1118)	6a	0
b	Possessions tax credit (attach Form 5735)	6b	0
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c	0
d	General business credit. Check box(es) and indicate which forms are attached.	6d	0
	<input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) <input type="checkbox"/>	6e	0
e	Credit for prior year minimum tax (attach Form 8827)	6f	0
f	Qualified zone academy bond credit (attach Form 8860)		
7	Total credits. Add lines 6a through 6f	7	0
8	Subtract line 7 from line 5	8	0
9	Personal holding company tax (attach Schedule PH (Form 1120))	9	0
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697		
	<input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	10	0
11	Total tax. Add lines 8 through 10. Enter here and on line 31, page 1	11	0

Schedule K Other Information (see page 19 of instructions)

1	Check method of accounting: a <input checked="" type="checkbox"/> Cash	Yes	No	7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation?	Yes	No
	b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)				If "Yes," enter: (a) Percentage owned and (b) Owner's country		
2	See page 21 of the instructions and enter the:				c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached		
a	Business activity code no. <input type="checkbox"/> 561440				8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
b	Business activity <input type="checkbox"/> Assets Recovery				If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
c	Product or service <input type="checkbox"/> Services				9 Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		X	10	Enter the number of shareholders at the end of the tax year (if 75 or fewer) <input type="checkbox"/> 2		
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation		X		If the corporation is filing a consolidated return, the statement required by Temporary Regulations section 1.1502-21 T(b)(3)(i) or (ii) must be attached or the election will not be valid.		
					12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <input type="checkbox"/> \$ 26,870		
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)	X		13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year and its total assets at the end of the tax year less than \$250,000? <input type="checkbox"/>		X
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned <input type="checkbox"/> 50.00%				If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <input type="checkbox"/> \$		
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)						
	If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.						
	If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.						

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120 (2003)

Form 1120 (2003)

GUISHARD, WILBURN & SHORTS, LLC

74-3025861

Page 4

Note: The corporation is not required to complete Schedules L, M-1, and M-2 if Question 13 on Schedule K is answered "Yes."

Schedule L Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		515,304		47,288
2 a	Trade notes and accounts receivable	0		0	
b	Less allowance for bad debts	()	0	()	0
3	Inventories		0		0
4	U.S. government obligations		0		0
5	Tax-exempt securities (see instructions)		0		0
6	Other current assets (attach schedule)		108		69,473
7	Loans to shareholders		0		0
8	Mortgage and real estate loans		0		0
9	Other investments (attach schedule)		0		0
10 a	Buildings and other depreciable assets	2,242		0	
b	Less accumulated depreciation	()	0	()	0
11 a	Depletable assets	0		0	
b	Less accumulated depletion	()	0	()	0
12	Land (net of any amortization)		0		0
13 a	Intangible assets (amortizable only)	0		0	
b	Less accumulated amortization	()	0	()	0
14	Other assets (attach schedule)		0		0
15	Total assets		517,654		22,187
Liabilities and Shareholders' Equity					
16	Accounts payable		0		0
17	Mortgages, notes, bonds payable in less than 1 year		0		0
18	Other current liabilities (attach schedule)		0		0
19	Loans from shareholders		241,681		741,681
20	Mortgages, notes, bonds payable in 1 year or more		0		0
21	Other liabilities (attach schedule)		0		0
22	Capital stock: a Preferred stock	0		286,704	
	b Common stock	286,704	286,704	0	286,704
23	Additional paid-in capital		250		0
24	Retained earnings—Appropriated (attach schedule)		(10,981)		(1,006,198)
25	Retained earnings—Unappropriated		0		0
26	Adjustments to shareholders' equity (attach schedule)		0		0
27	Less cost of treasury stock		()		()
28	Total liabilities and shareholders' equity		517,654		22,187

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return (see page 20 of instructions)					
1	Net income (loss) per books	-549,838	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0			0
		0			0
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation \$			a Depreciation \$	0
b	Charitable contributions \$	0		b Charitable contributions \$	0
c	Travel and entertainment \$	121			0
		0			0
		121	9	Add lines 7 and 8	0
6	Add lines 1 through 5	-549,717	10	Income (line 28, page 1)—line 6 less line 9	-549,717

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)					
1	Balance at beginning of year	0	5	Distributions: a Cash	
2	Net income (loss) per books	-549,838		b Stock	
3	Other increases (itemize):			c Property	
		0	6	Other decreases (itemize):	
		0			0
		0	7	Add lines 5 and 6	0
4	Add lines 1, 2, and 3	-549,838	8	Balance at end of year (line 4 less line 7)	-549,838

Form 1120 (2003)

Form **4562**

Depreciation and Amortization **(Including Information on Listed Property)**

OMB No. 1545-0172

2003

Attachment

Sequence No. 67

Department of the Treasury
Internal Revenue Service

▶ See separate instructions. ▶ Attach to your tax return.

Name(s) shown on return GUISHARD, WILBURN & SHORTS, LLC	Business or activity to which this form relates Assets Recovery	Identifying number 74-3025861
---	---	---

Part I Election To Expense Certain Property Under Section 179

Note: If you have any listed property, complete Part V before you complete Part I.

1 Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	100,000
2 Total cost of section 179 property placed in service (see page 2 of the instructions).	2	28,505
3 Threshold cost of section 179 property before reduction in limitation	3	400,000
4 Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5 Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	100,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost
6		
COMPUTER INSTALLATION	28,505	28,505
7	7	0

8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	28,505
9 Tentative deduction. Enter the smaller of line 5 or line 8	9	28,505
10 Carryover of disallowed deduction from line 13 of your 2002 Form 4562.	10	0
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	0
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	0
13 Carryover of disallowed deduction to 2004. Add lines 9 and 10, less line 12	13	28,505

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.

Part II Special Depreciation Allowance and Other Depreciation (Do not include listed property.)

14 Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	0
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	0

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2003	17	8,089
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here		<input type="checkbox"/>

Section B - Assets Placed in Service During 2003 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						0
b 5-year property						0
c 7-year property						0
d 10-year property						0
e 15-year property						0
f 20-year property						0
g 25-year property			25 yrs.		S/L	0
h Residential rental property			27.5 yrs.	MM	S/L	0
i Nonresidential real property			39 yrs.	MM	S/L	0

Section C - Assets Placed in Service During 2003 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	0
b 12-year			12 yrs.		S/L	0
c 40-year			40 yrs.	MM	S/L	0

Part IV Summary (see page 6 of the instructions)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	8,089
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

Form 4562 (2003)

(HTA)

Form

1120

U.S. Corporation Income Tax Return

OMB No. 1545-0123

Department of the Treasury
Internal Revenue Service

For calendar year 2002 or tax year beginning , ending

Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

B Employer identification number

31-1613317

C Date incorporated

1/1/1998

D Total assets (see page 8 of instr.)

(as defined in Regulations
sec. 1.441-3(c)- sep
instructions)print or
type.Name
NATIONAL UNCLAIMED FUNDS

Number, street, and room or suite no. (If a P.O. box, see page 7 of instr.)

6760 TUSSING ROAD

City or town

State

ZIP code

REYNOLDSBURG

OH

43068

E Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☐ Address change

\$ 561,513

Income	1 a	Gross receipts or sales	1,290,096	b	Less returns and allowances		c	Bal	1c	1,290,096
	2	Cost of goods sold (Schedule A, line 8)					2		930,916	
	3	Gross profit. Subtract line 2 from line 1c					3		359,180	
	4	Dividends (Schedule C, line 19)					4		0	
	5	Interest					5		1,069	
	6	Gross rents					6		0	
	7	Gross royalties					7		0	
	8	Capital gain net income (attach Schedule D (Form 1120))					8		0	
	9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)					9		0	
	10	Other income (see page 9 of instructions-attach schedule)					10		0	
	11	TOTAL INCOME. Add lines 3 through 10					11		360,249	
Deductions (See instructions for limitations on deductions.)	12	Compensation of officers (Schedule E, line 4)				12		30,531		
	13	Salaries and wages (less employment credits)				13		64,616		
	14	Repairs and maintenance				14		740		
	15	Bad debts				15		0		
	16	Rents				16		8,060		
	17	Taxes and licenses				17		4,398		
	18	Interest				18		0		
	19	Charitable contributions (see page 11 of instructions for 10% limitation)				19		0		
	20	Depreciation (attach Form 4562)	20	32,304						
	21	Less depreciation claimed on Schedule A and elsewhere on return	21a	0	21b	32,304				
	22	Depletion			22	0				
	23	Advertising			23	2,179				
	24	Pension, profit-sharing, etc., plans			24	0				
	25	Employee benefit programs			25	0				
	26	Other deductions (attach schedule)			26	174,300				
	27	TOTAL DEDUCTIONS. Add lines 12 through 26			27	317,128				
	28	Taxable income before net operating loss deduction and special deductions. Subtract line 27 from line 11			28	43,121				
	29	LESS: a Net operating loss (NOL) deduction (see page 13 of instructions)	29a	43,121	29c	43,121				
b Special deductions (Schedule C, line 20)		29b	0							
Tax and Payments	30	TAXABLE INCOME. Subtract line 29c from line 28		30	0					
	31	TOTAL TAX (Schedule J, line 11)		31	0					
	32	PAYMENTS: a 2001 overpayment credited to 2002	32a		32d	0				
		b 2002 estimated tax payments	32b							
		c Less 2002 refund applied for on Form 4466	32c	0			d Bal			
		e Tax deposited with Form 7004	32e	0						
		f Credit for tax paid on undistributed capital gains (attach Form 2439)	32f	0						
	32g	g Credit for Federal tax on fuels (attach Form 4136). See instructions	32g	0	32h	0				
	33	Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached		33	0					
	34	TAX DUE. If line 32h is smaller than the total of lines 31 and 33, enter amount owed		34	0					
35	OVERPAYMENT. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid		35	0						
36	Enter amount of line 35 you want: CREDITED TO 2003 ESTIMATED TAX		0 Refunded	36	0					

Sign
Here

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

Signature of officer

Date

Title

May the IRS discuss this return with
the preparer shown below (see instructions)? ☒ Yes ☐ NoPaid
Preparer's
Use OnlyPreparer's
signature

Date

8/14/2003

Check if self-
employed ☒

Preparer's SSN or PTIN

Firm's name (or yours
if self-employed),
and address

ACCOUNTING CONSULTANTS

PO BOX 360822

COLUMBUS

State OH

EIN 31-1276012

Phone no. (614) 338-8258

ZIP code 43236-0822

(HTA)

Form 1120 (2002)

1	Inventory at beginning of year	1	
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach schedule)	4	0
5	Other costs (attach schedule)	5	930,916
6	TOTAL. Add lines 1 through 5	6	930,916
7	Inventory at end of year	7	0
8	COST OF GOODS SOLD. Subtract line 7 from line 6. Enter here and on line 2, page 1	8	930,916

9 a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3

(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4

(iii) ☐ Other (Specify method used and attach explanation.)

b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐

c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO 9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory? If "Yes," attach explanation ☐ Yes ☐ No

Schedule C Dividends and Special Deductions (see instructions beginning on page 15)		(a) Dividends received	(b) %	(c) Special deductions (a) X (b)
1	Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70%	0
2	Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80%	0
3	Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instruct.	0
4	Dividends on certain preferred stock of less-than-20%-owned public utilities		42%	0
5	Dividends on certain preferred stock of 20%-or-more-owned public utilities		48%	0
6	Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70%	0
7	Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80%	0
8	Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100%	0
9	TOTAL. Add lines 1 through 8. See page 16 of instructions for limitation			0
10	Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100%	0
11	Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100%	0
12	Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100%	0
13	Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14	Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15	Foreign dividend gross-up (section 78)			
16	IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17	Other dividends			
18	Deduction for dividends paid on certain preferred stock of public utilities			
19	TOTAL DIVIDENDS. Add lines 1 through 17. Enter here and on line 4, page 1	0		
20	TOTAL SPECIAL DEDUCTIONS. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1			0

Schedule E Compensation of Officers (see instructions for line 12, page 1, on page 10 of instructions)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 ALAN PENDERGRA	284-54-5344	100%	100%	100%	30,531
2 Total compensation of officers					30,531
3 Compensation of officers claimed on Schedule A and elsewhere on return					0
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1					30,531

Tax Computation (see page 19 of instructions)			
1	Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>		
Important: Members of a controlled group, see instructions on page 17.			
2 a	If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):		
	(1) \$ 0 (2) \$ 0 (3) \$ 0		
b	Enter the corporation's share of:		
	(1) Additional 5% tax (not more than \$11,750)	\$ 0	
	(2) Additional 3% tax (not more than \$100,000)	\$ 0	
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) (see page 17) <input type="checkbox"/>	3	0
4	Alternative minimum tax (attach Form 4626)	4	0
5	Add lines 3 and 4	5	0
6	Foreign tax credit (attach Form 1118)	6a	0
b	Possessions tax credit (attach Form 5735)	6b	0
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c	0
d	General business credit. Check box(es) and indicate which forms are attached.	6d	0
	<input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) <input type="checkbox"/>	6e	0
e	Credit for prior year minimum tax (attach Form 8827)	6f	0
f	Qualified zone academy bond credit (attach Form 8860)		
7	TOTAL CREDITS. Add lines 6a through 6f	7	0
8	Subtract line 7 from line 5	8	0
9	Personal holding company tax (attach Schedule PH (Form 1120))	9	0
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697		
	<input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	10	0
11	TOTAL TAX. Add lines 8 through 10. Enter here and on line 31, page 1	11	0

Schedule K-1 Other Information (see page 19 of instructions)			
1	Check method of accounting: a <input type="checkbox"/> Cash	Yes	No
	b <input checked="" type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)		
2	See page 21 of the instructions and enter the:		
a	Business activity code no. <input type="checkbox"/> 561440		
b	Business activity <input type="checkbox"/> Asset Recovery		
c	Product or service <input type="checkbox"/> Services		
3	At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)		X
	If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.		
4	Is the corporation a subsidiary in an affiliated group or a parent-subsidary controlled group? If "Yes," enter name and EIN of the parent corporation <input type="checkbox"/>		X
5	At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)		X
	If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned <input type="checkbox"/>		
6	During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)		X
	If "Yes," file FORM 5452, Corporate Report of Nondividend Distributions.		
	If this is a consolidated return, answer here for the parent corporation and on FORM 851, Affiliations Schedule, for each subsidiary.		
7	At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: (a) Percentage owned <input type="checkbox"/> and (b) Owner's country <input type="checkbox"/>	Yes	No
	c The corporation may have to file FORM 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached <input type="checkbox"/>		X
8	Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/>		
	If checked, the corporation may have to file FORM 8281, Information Return for Publicly Offered Original Issue Discount Instruments.		
9	Enter the amount of tax-exempt interest received or accrued during the tax year <input type="checkbox"/> \$		
10	Enter the number of shareholders at the end of the tax year (if 75 or fewer) <input type="checkbox"/>		
11	If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/>		
	If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21 (b)(3)(i) or (ii) must be attached or the election will not be valid.		
12	Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) <input type="checkbox"/> 57,660		
13	Are the corporation's total receipts (line 1a plus lines 4 through 10 on page 1) for the tax year AND its total assets at the end of the tax year less than \$250,000? If "Yes," the corporation is not required to complete Schedules L, M-1, and M-2 on page 4. Instead, enter the total amount of cash distributions and the book value of property distributions (other than cash) made during the tax year. <input type="checkbox"/> \$		X

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach SCHEDULE N (FORM 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Schedule L-1 Balance Sheets per Books		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		114,284		1,030
2 a	Trade notes and accounts receivable	851,981		0	
b	Less allowance for bad debts	99,610	752,371	0	0
3	Inventories		0		0
4	U. S. government obligations				0
5	Tax-exempt securities (see instructions)				0
6	Other current assets (attach schedule)		0		0
7	Loans to shareholders				0
8	Mortgage and real estate loans				0
9	Other investments (attach schedule)		0		476,376
10 a	Buildings and other depreciable assets			84,107	
b	Less accumulated depreciation		0	0	84,107
11 a	Depletable assets			0	
b	Less accumulated depletion		0	0	0
12	Land (net of any amortization)				0
13 a	Intangible assets (amortizable only)			0	
b	Less accumulated amortization		0	0	0
14	Other assets (attach schedule)		0		0
15	Total assets		866,655		561,513
Liabilities and Shareholders' Equity					
16	Accounts payable		828,189		369,905
17	Mortgages, notes, bonds payable in less than 1 year				0
18	Other current liabilities (attach schedule)		0		0
19	Loans from shareholders				0
20	Mortgages, notes, bonds payable in 1 year or more				0
21	Other liabilities (attach schedule)		0		0
22	Capital stock: a Preferred stock	700		0	
	b Common stock		700		0
23	Additional paid-in capital		92,224		70,000
24	Retained earnings - Appropriated (attach schedule)		-54,458		78,837
25	Retained earnings - Unappropriated				42,771
26	Adjustments to shareholders' equity (attach schedule)				0
27	Less cost of treasury stock				0
28	Total liabilities and shareholders' equity		866,655		561,513

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return		X Check to complete Sch M1 & M2	
1	Net income (loss) per books	42,771	7
2	Federal income tax per books	0	Income recorded on books this year not included on this return (itemize):
3	Excess of capital losses over capital gains	0	Tax-exempt interest \$ 0
4	Income subject to tax not recorded on books this year (itemize): 0	0	0
5	Expenses recorded on books this year not deducted on this return (itemize):	0	8
a	Depreciation \$		Deductions on this return not charged against book income this year (itemize):
b	Charitable contributions \$ 350		a Depreciation \$
c	Travel and entertainment \$ 0		b Charitable contributions \$ 0
	0		0
	0		0
6	Add lines 1 through 5	43,121	9
			Add lines 7 and 8
			0
			10
			Income (line 28, page 1)-line 6 less line 9
			43,121

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)				
1	Balance at beginning of year	0	5	Distributions:
2	Net income (loss) per books	42,771	a Cash	
3	Other increases (itemize):	0	b Stock	
	0		c Property	
	0		6	Other decreases (itemize):
	0		0	
4	Add lines 1, 2, and 3	42,771	7	Add lines 5 and 6
			0	
			8	Balance at end of year (line 4 less line 7)
			42,771	

Form
(Rev. March 2002)
Department of the Treasury
Internal Revenue Service (99)

(Including Information on Listed Property)

2002Attachment Seq. No.
67

See separate instructions. Attach to your tax return.

Name(s) shown on return
NATIONAL UNCLAIMED FUNDS

Business or activity to which this form relates
Asset Recovery

Identifying number
31-1613327

Part I Election To Expense Certain Tangible Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	24,000
2	Total cost of section 179 property placed in service (see page 2 of the instructions).	2	4,582
3	Threshold cost of section 179 property before reduction in limitation	3	200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 2 of the instructions	5	24,000
(a) Description of property		(b) Cost (business use only)	(c) Elected cost
6	Office Furniture	4,582	4,582
7	Listed property. Enter the amount from line 29	7	0
8	Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7	8	4,582
9	Tentative deduction. Enter the smaller of line 5 or line 8	9	4,582
10	Carryover of disallowed deduction from line 13 of your 2001 Form 4562.	10	1,290,096
11	Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)	11	24,000
12	Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11	12	24,000
13	Carryover of disallowed deduction to 2003. Add lines 9 and 10, less line 12	13	1,270,678

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation** (Do not include listed property.)

14	Special depreciation allowance for qualified property (other than listed property) placed in service during the tax year (see page 3 of the instructions)	14	0
15	Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16	Other depreciation (including ACRS) (see page 4 of the instructions)	16	0

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17	MACRS deductions for assets placed in service in tax years beginning before 2002	17	6,972
18	If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2002 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						0
b 5-year property						0
c 7-year property						0
d 10-year property						0
e 15-year property						0
f 20-year property						0
g 25-year property			25 yrs.		S/L	0
h Residential rental property			27.5 yrs.	MM	S/L	0
i Nonresidential real property			39 yrs.	MM	S/L	0

Section C - Assets Placed in Service During 2002 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	0
b 12-year			12 yrs.		S/L	0
c 40-year			40 yrs.	MM	S/L	0

Part IV Summary (see page 6 of the instructions)

21	Listed property. Enter amount from line 28	21	1,332
22	Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	32,304
23	For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

(HTA) For Paperwork Reduction Act Notice, see separate instructions.

Form **4562** (2002)

Listed Property (include automobiles, certain other vehicles, certain telephones, certain computers, and property used for entertainment, recreation, or amusement.)

Note: For any vehicle for which you are using the standard mileage rate or deducting lease expense, complete only 24a, 24b, columns (a) through (c) of Section A, all of Section B, and Section C if applicable.

Section A - Depreciation and Other Information (Caution: See page 8 of the instructions for limits for passenger automobiles.)

24a Do you have evidence to support the business/investment use claimed? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				24b If "Yes," is the evidence written? <input checked="" type="checkbox"/> Yes <input type="checkbox"/> No				
(a) Type of property (list vehicles first)	(b) Date placed in service	(c) Business/ investment use percentage	(d) Cost or other basis	(e) Basis for depreciation (business/investment)	(f) Recovery period	(g) Method/ Convention	(h) Depreciation deduction	(i) Elected section 179 cost
25 Special depreciation allowance for qualified listed property placed in service during the tax year and used more than 50% in a qualified business use (see page 7 of the instructions)							25	0
26 Property used more than 50% in a qualified business use (see page 7 of the instructions):								
Auto	1/1/1999	100.00%	11,560	11,560	5	200DB HY	1,332	0
27 Property used 50% or less in a qualified business use (see page 7 of the instructions):								
						S/L-		
		0.00%	0	0		S/L-	0	
28 Add amounts in column (h), lines 25 through 27. Enter here and on line 21, page 1							28	1,332
29 Add amounts in column (i), line 26. Enter here and on line 7, page 1							29	0

Section B - Information on Use of Vehicles

Complete this section for vehicles used by a sole proprietor, partner, or other "more than 5% owner," or related person. If you provided vehicles to your employees, first answer the questions in Section C to see if you meet an exception to completing this section for those vehicles.

	(a) Vehicle 1	(b) Vehicle 2	(c) Vehicle 3	(d) Vehicle 4	(e) Vehicle 5	(f) Vehicle 6
30 Total business/investment miles driven during the year (do not include commuting miles - see page 2 of the instructions)						
31 Total commuting miles driven during the year						
32 Total other personal (noncommuting) miles driven						
33 Total miles driven during the year. Add lines 30 through 32	0	0	0	0	0	0
34 Was the vehicle available for personal use during off-duty hours?	Yes	No	Yes	No	Yes	No
35 Was the vehicle used primarily by a more than 5% owner or related person?						
36 Is another vehicle available for personal use?						

Section C - Questions for Employers Who Provide Vehicles for Use by Their Employees

Answer these questions to determine if you meet an exception to completing Section B for vehicles used by employees who are not more than 5% owners or related persons (see page 8 of the instructions).

	Yes	No
37 Do you maintain a written policy statement that prohibits all personal use of vehicles, including commuting, by your employees?		
38 Do you maintain a written policy statement that prohibits personal use of vehicles, except commuting, by your employees? See page 8 of the instructions for vehicles used by corporate officers, directors, or 1% or more owners		
39 Do you treat all use of vehicles by employees as personal use?		
40 Do you provide more than five vehicles to your employees, obtain information from your employees about the use of the vehicles, and retain the information received?		
41 Do you meet the requirements concerning qualified automobile demonstration use? (See page 9 of the instructions.)		
Note: If your answer to 37, 38, 39, 40, or 41 is "Yes," do not complete Section B for the covered vehicles.		

Part VI Amortization

(a) Description of costs	(b) Date amortization begins	(c) Amortizable amount	(d) Code section	(e) Amortization period or percentage	(f) Amortization for this year
42 Amortization of costs that begins during your 2002 tax year (see pg. 9 of the instructions):		0		0	0
43 Amortization of costs that began before your 2002 tax year					43 0
44 Total. Add amounts in column (f). See page 9 of the instructions for where to report					44 0

Line 26 (Form 1120) - Other Deductions

1	Travel, Meals and Entertainment		
a	Travel	1a	97,663
2	Bank charges	2	3,481
3	Cash Discounts	3	50
4	Claims Expense	4	17,137
5	Dues and Subscriptions	5	1,476
6	Insurance	6	198
7	Mail	7	7,740
8	Office Supplies	8	16,014
9	Professional Fees	9	15,931
10	Printing and Reproduction	10	2,493
11	Security	11	221
12	Telephone	12	10,498
13	Utilities	13	1,398
14	Total other deductions	14	174,300

Line 5, Sch A (Form 1120) - Other Costs for Cost of Goods Sold

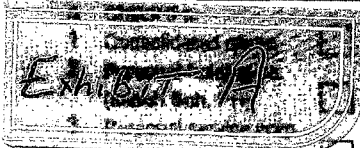
1	Travel, Meals and Entertainment		
a	Travel	1a	
b	Total meals and entertainment	1b	
c	50% of line b	1c	0
d	Subtract line c from line b	1d	0
2	Depreciation	2	
3	Compensation of officers	3	
4	Salesperson wages and commissions	4	
5	Indirect labor	5	
6	Rent	6	
7	Amortization	7	
8	Freight-in	8	
9	Supplies	9	
10	Taxes	10	
11	Utilities	11	
12	Cost of Goods Sold	12	930,916
13		13	
14		14	
15		15	0
16	Total other costs	16	930,916

Line 9, Sch L (Form 1120) - Other Investments

		Beginning	End
1	Stocks	1	476,376
2		2	
3		3	
4		4	
5		5	
6		6	
7		7	
8		8	
9		9	
10		10	
11	Total other investments	0	476,376

For calendar year 2001 or tax year beginning _____, ending _____
▶ Instructions are separate. See page 20 for Paperwork Reduction Act Notice.

2001



(see instructions)

Name		
NATIONAL UNCLAIMED FUNDS		
Number, street, and room or suite no. (If a P. O. box, see page 7.)		
6760 TUSSING ROAD		
City or town	State	ZIP code
REYNOLDSBURG	OH	43068

B Employer identification number
31-1613327

C Date incorporated
1/1/1998

D Total assets (see page 8 of instructions)

E Check applicable boxes: (1) ☐ Initial return (2) ☐ Final return (3) ☐ Name change (4) ☒ Address change \$ 114,284

	a	b	c	1c
1a	Gross receipts or sales	2,209,664	Less returns	0
2	Cost of goods sold (Schedule A, line 8)			2,025,237
3	Gross profit. Subtract line 2 from line 1c			184,427
4	Dividends (Schedule C, line 19)			0
5	Interest			0
6	Gross rents			1,526
7	Gross royalties			0
8	Capital gain net income (attach Schedule D (Form 1120))			0
9	Net gain or (loss) from Form 4797, Part II, line 18 (attach Form 4797)			0
10	Other income (see page 8 of instructions - attach schedule)			0
11	Total income. Add lines 3 through 10			185,953
12	Compensation of officers (Schedule E, line 4)			54,519
13	Salaries and wages (less employment credits)			101,423
14	Repairs and maintenance			10,890
15	Bad debts			0
16	Rents			8,250
17	Taxes and licenses			84,558
18	Interest			0
19	Charitable contributions (see page 10 of instructions for 10% limitation)			0
20	Depreciation (attach Form 4562)	20	11,872	
21	Less depreciation claimed on Schedule A and elsewhere on return	21a	0	21b 11,872
22	Depletion			0
23	Advertising			4,596
24	Pension, profit-sharing, etc., plans			0
25	Employee benefit programs			19,943
26	Other deductions (attach schedule)			450,894
27	Total deductions. Add lines 12 through 26			746,945
28	Taxable income before NOL deduction and special deductions. Subtract line 27 from line 11			-560,992
29	Less: a Net operating loss (NOL) deduction (see page 13 of instructions)	29a	0	
	b Special deductions (Schedule C, line 20)	29b	0	29c 0
30	Taxable income. Subtract line 29c from line 28			-560,992
31	Total tax (Schedule J, line 11)			0
32	Payments:			
a	2000 overpayment credited to 2001	32a		
b	2001 estimated tax payments	32b		
c	Less 2001 refund applied for on Form 4466	32c	0	
d	Tax deposited with Form 7004	d Bal		32d 0
e	Credit for tax paid on undistributed capital gains (attach Form 2439)			32e 0
f	Credit for Federal tax on fuels (attach Form 4136). See instructions			32f
g		32g	0	32h 0
33	Estimated tax penalty (see page 14 of instructions). Check if Form 2220 is attached			33 0
34	Tax due. If line 32h is smaller than the total of lines 31 and 33, enter amount owed			34 0
35	Overpayment. If line 32h is larger than the total of lines 31 and 33, enter amount overpaid			35 0
36	Enter amount of line 35 you want: Credited to 2002 estimated tax			36 0

Under penalties of perjury, I declare that I have examined this return, including accompanying schedules and statements, and to the best of my knowledge and belief, it is true, correct, and complete. Declaration of preparer (other than taxpayer) is based on all information of which preparer has any knowledge.

**Sign
Here**

Signature of officer

Date _____

Title

May the IRS discuss this return with the preparer shown below (see instructions)? ☐ Yes ☐ No

**Paid
Preparer's
Use Only**

Preparer's
signature

Firm's name
(or yours)
and address

Deane & Deane CPA
ACCOUNTING CONSULTANTS
P.O. BOX 360822
COLUMBUS

Date

9/18/2003

Check if self employed	
---------------------------	--

Preparer's SSN or PTIN

EIN	31-1276012
Phone no.	614-338-8258
ZIP code	43236-0822

(HTA)

Form 1120 (2001)

Form 1120 (2001)

NATIONAL UNCLAIMED FUNDS

31-1613327

Page 2

Schedule A Cost of Goods Sold

(See page 14 of instructions.)

1	Inventory at beginning of year	1	
2	Purchases	2	0
3	Cost of labor	3	0
4	Additional section 263A costs (attach schedule)	4	0
5	Other costs (attach schedule)	5	2,025,237
6	Total. Add lines 1 through 5	6	2,025,237
7	Inventory at end of year	7	0
8	Cost of goods sold. Subtract line 7 from line 6. Enter here and on line 2, page 1	8	2,025,237

9a Check all methods used for valuing closing inventory:

(i) ☐ Cost as described in Regulations section 1.471-3(ii) ☐ Lower of cost or market as described in Regulations section 1.471-4(iii) ☐ Other (Specify method used and attach explanation.)b Check if there was a writedown of subnormal goods as described in Regulations section 1.471-2(c) ☐c Check if the LIFO inventory method was adopted this tax year for any goods (if checked, attach Form 970) ☐

d If the LIFO inventory method was used for this tax year, enter percentage (or amounts) of closing inventory computed under LIFO

9d

e If property is produced or acquired for resale, do the rules of section 263A apply to the corporation? ☐ Yes ☐ No

f Was there any change in determining quantities, cost, or valuations between opening and closing inventory?

If "Yes," attach explanation

☐ Yes ☐ No**Schedule C Dividends and Special Deductions**

(See page 15 of instructions.)

	(a) Dividends received	(b) %	(c) Special deductions (a) x (b)
1 Dividends from less-than-20%-owned domestic corporations that are subject to the 70% deduction (other than debt-financed stock)		70%	0
2 Dividends from 20%-or-more-owned domestic corporations that are subject to the 80% deduction (other than debt-financed stock)		80%	0
3 Dividends on debt-financed stock of domestic and foreign corporations (section 246A)		see instruct.	0
4 Dividends on certain preferred stock of less-than-20%-owned public utilities		42%	0
5 Dividends on certain preferred stock of 20%-or-more-owned public utilities		48%	0
6 Dividends from less-than-20%-owned foreign corporations and certain FSCs that are subject to the 70% deduction		70%	0
7 Dividends from 20%-or-more-owned foreign corporations and certain FSCs that are subject to the 80% deduction		80%	0
8 Dividends from wholly owned foreign subsidiaries subject to the 100% deduction (section 245(b))		100%	0
9 Total. Add lines 1 through 8. See page 16 of instructions for limitation			0
10 Dividends from domestic corporations received by a small business investment company operating under the Small Business Investment Act of 1958		100%	0
11 Dividends from certain FSCs that are subject to the 100% deduction (section 245(c)(1))		100%	0
12 Dividends from affiliated group members subject to the 100% deduction (section 243(a)(3))		100%	0
13 Other dividends from foreign corporations not included on lines 3, 6, 7, 8, or 11			
14 Income from controlled foreign corporations under subpart F (attach Form(s) 5471)			
15 Foreign dividend gross-up (section 78)			
16 IC-DISC and former DISC dividends not included on lines 1, 2, or 3 (section 246(d))			
17 Other dividends			
18 Deduction for dividends paid on certain preferred stock of public utilities			
19 Total dividends. Add lines 1 through 17. Enter here and on line 4, page 1	0		
20 Total special deductions. Add lines 9, 10, 11, 12, and 18. Enter here and on line 29b, page 1			0

Schedule E Compensation of Officers

(See instructions for line 12, page 1.)

Note: Complete Schedule E only if total receipts (line 1a plus lines 4 through 10 on page 1, Form 1120) are \$500,000 or more.

(a) Name of officer	(b) Social security number	(c) Percent of time devoted to business	Percent of corporation stock owned		(f) Amount of compensation
			(d) Common	(e) Preferred	
1 ALLEN PENDERGRAS	284-54-5344	100%	100%	100%	54,519
2 Total compensation of officers					54,519
3 Compensation of officers claimed on Schedule A and elsewhere on return					0
4 Subtract line 3 from line 2. Enter the result here and on line 12, page 1					54,519

Form 1120 (2001)

Schedule J Tax Computation

(See page 16 of instructions.)

1e Check if the corporation is a member of a controlled group (see sections 1561 and 1563) <input type="checkbox"/>			
Important: Members of a controlled group, see instructions on page 16.			
2a If the box on line 1 is checked, enter the corporation's share of the \$50,000, \$25,000, and \$9,925,000 taxable income brackets (in that order):			
(1) \$	(2) \$	(3) \$	
b Enter the corporation's share of:		(1) Additional 5% tax (not more than \$11,750)	\$ 0
		(2) Additional 3% tax (not more than \$100,000)	\$ 0
3	Income tax. Check if a qualified personal service corporation under section 448(d)(2) <input type="checkbox"/>	3	0
4	Alternative minimum tax (attach Form 4626)	4	0
5	Add lines 3 and 4	5	0
6a	Foreign tax credit (attach Form 1118)	6a	0
b	Possessions tax credit (attach Form 5735)	6b	0
c	Check: <input type="checkbox"/> Nonconventional source fuel credit <input type="checkbox"/> QEV credit (attach Form 8834)	6c	0
d	General business credit. Check box(es) and indicate which forms are attached. <input type="checkbox"/> Form 3800 <input type="checkbox"/> Form(s) (specify) <input type="checkbox"/>	6d	0
e	Credit for prior year minimum tax (attach Form 8827)	6e	0
f	Qualified zone academy bond credit (attach Form 8860)	6f	0
7	Total credits. Add lines 6a through 6f	7	0
8	Subtract line 7 from line 5	8	0
9	Personal holding company tax (attach Schedule PH (Form 1120))	9	0
10	Other taxes. Check if from: <input type="checkbox"/> Form 4255 <input type="checkbox"/> Form 8611 <input type="checkbox"/> Form 8697 <input type="checkbox"/> Form 8866 <input type="checkbox"/> Other (attach schedule)	10	0
11	Total tax. Add lines 8 through 10. Enter here and on line 31, page 1	11	0

Schedule K Other Information

(See page 19 of instructions.)

1 Check method of accounting: a <input checked="" type="checkbox"/> Cash b <input type="checkbox"/> Accrual c <input type="checkbox"/> Other (specify)		Yes	No	If this is a consolidated return, answer here for the parent corporation and on Form 851, Affiliations Schedule, for each subsidiary.		Yes	No
2 See page 21 of the instructions and enter the:							
a	Business activity code no. 561440						
b	Business activity ASSET RECOVER						
c	Product or service SERVICES						
3 At the end of the tax year, did the corporation own, directly or indirectly, 50% or more of the voting stock of a domestic corporation? (For rules of attribution, see section 267(c).)			X	7 At any time during the tax year, did one foreign person own, directly or indirectly, at least 25% of (a) the total voting power of all classes of stock of the corporation entitled to vote or (b) the total value of all classes of stock of the corporation? If "Yes," enter: (a) Percentage owned _____ and (b) Owner's country _____			X
If "Yes," attach a schedule showing: (a) name and employer identification number (EIN), (b) percentage owned, and (c) taxable income or (loss) before NOL and special deductions of such corporation for the tax year ending with or within your tax year.				c The corporation may have to file Form 5472, Information Return of a 25% Foreign-Owned U.S. Corporation or a Foreign Corporation Engaged in a U.S. Trade or Business. Enter number of Forms 5472 attached _____			
4 Is the corporation a subsidiary in an affiliated group or a parent-subsidiary controlled group? If "Yes," enter name and EIN of the parent corporation _____			X	8 Check this box if the corporation issued publicly offered debt instruments with original issue discount <input type="checkbox"/> If checked, the corporation may have to file Form 8281, Information Return for Publicly Offered Original Issue Discount Instruments.			
5 At the end of the tax year, did any individual, partnership, corporation, estate, or trust own, directly or indirectly, 50% or more of the corporation's voting stock? (For rules of attribution, see section 267(c).)			X	9 Enter the amount of tax-exempt interest received or accrued during the tax year \$ _____			
If "Yes," attach a schedule showing name and identifying number. (Do not include any information already entered in 4 above.) Enter percentage owned _____				10 Enter the number of shareholders at the end of the tax year (if 75 or fewer) _____			
6 During this tax year, did the corporation pay dividends (other than stock dividends and distributions in exchange for stock) in excess of the corporation's current and accumulated earnings and profits? (See sections 301 and 316.)			X	11 If the corporation has an NOL for the tax year and is electing to forego the carryback period, check here <input type="checkbox"/> If the corporation is filing a consolidated return, the statement required by Regulations section 1.1502-21(b)(3)(i) or (ii) must be attached or the election will not be valid.			
If "Yes," file Form 5452, Corporate Report of Nondividend Distributions.				12 Enter the available NOL carryover from prior tax years (Do not reduce it by any deduction on line 29a.) \$ 0			

Note: If the corporation, at any time during the tax year, had assets or operated a business in a foreign country or U.S. possession, it may be required to attach Schedule N (Form 1120), Foreign Operations of U.S. Corporations, to this return. See Schedule N for details.

Form 1120 (2001)

NATIONAL UNCLAIMED FUNDS

31-1613327

Page 4

Schedule L Balance Sheets per Books

		Beginning of tax year		End of tax year	
Assets		(a)	(b)	(c)	(d)
1	Cash		64,479		114,284
2a	Trade notes and accounts receivable	18,205		0	
b	Less allowance for bad debts		18,205		0
3	Inventories		0		0
4	U. S. government obligations				0
5	Tax-exempt securities (see instructions)				0
6	Other current assets (attach schedule)		0		0
7	Loans to shareholders				0
8	Mortgage and real estate loans				0
9	Other investments (attach schedule)		0		0
10a	Buildings and other depreciable assets	20,868		0	
b	Less accumulated depreciation		20,868	0	0
11a	Depletable assets			0	
b	Less accumulated depletion		0	0	0
12	Land (net of any amortization)				0
13a	Intangible assets (amortizable only)			0	
b	Less accumulated amortization		0	0	0
14	Other assets (attach schedule)		23,061		0
15	Total assets		126,613		114,284
Liabilities and Shareholders' Equity					
16	Accounts payable		86,698		0
17	Mortgages, notes, bonds payable in less than 1 year				0
18	Other current liabilities (attach schedule)		0		0
19	Loans from shareholders				0
20	Mortgages, notes, bonds payable in 1 year or more				0
21	Other liabilities (attach schedule)		0		0
22	Capital stock:			0	
a	Preferred stock				
b	Common stock		0	700	700
23	Additional paid-in capital		44,568		92,224
24	Retained earnings - Appropriated (attach schedule)				
25	Retained earnings - Unappropriated		-4,653		21,360
26	Adjustments to shareholders' equity (attach schedule)				0
27	Less cost of treasury stock				0
28	Total liabilities and shareholders' equity		126,613		114,284

Note: The corporation is not required to complete Schedules M-1 and M-2 if the total assets on line 15, col. (d) of Schedule L are less than \$25,000.

Schedule M-1 Reconciliation of Income (Loss) per Books With Income per Return

X Check to complete Sch M1 & M2

1	Net income (loss) per books	-554,992	7	Income recorded on books this year not included on this return (itemize):	
2	Federal income tax per books	0		Tax-exempt interest \$	0
3	Excess of capital losses over capital gains	0			0
4	Income subject to tax not recorded on books this year (itemize):	0			0
5	Expenses recorded on books this year not deducted on this return (itemize):		8	Deductions on this return not charged against book income this year (itemize):	
a	Depreciation	\$	a	Depreciation	\$ 11,872
b	Charitable contributions	\$ 0	b	Charitable contributions	\$ 0
c	Travel and entertainment	\$ 8,633		MISC	2,761
		0			0
		0			14,633
6	Add lines 1 through 5	-546,359	9	Add lines 7 and 8	14,633
			10	Income (line 28, page 1)-line 6 less line 9	-560,992

Schedule M-2 Analysis of Unappropriated Retained Earnings per Books (Line 25, Schedule L)

1	Balance at beginning of year	-4,653	5	Distributions:	
2	Net income (loss) per books	-49,805	a	Cash	
3	Other increases (itemize):		b	Stock	
	0		c	Property	
	0		6	Other decreases (itemize):	0
	0		7	Add lines 5 and 6	0
4	Add lines 1, 2, and 3	-54,458	8	Balance at end of year (line 4 less line 7)	-54,458

Form 1120 (2001)

Form **8594**
(Rev. July 1998)
Department of the Treasury
Internal Revenue Service

Asset Acquisition Statement Under Section 1060

OMB No. 1545-1021

Attachment Sequence No.
61

Attach to your Federal income tax return.

Name as shown on return
NATIONAL UNCLAIMED FUNDS

Identification number as shown on return
31-1613327

Check the box that identifies you:

☒ Buyer☐ Seller**Part I General Information**

To be completed by all filers.

1 Name of other party to the transaction GUISHARD WILBURN & SHORTS LLC		Other party's identification number 284-54-5344
Address (number, street, and room or suite no.) 6760 TUSSING ROAD		
City or town REYNOLDSBURG	State OHIO	ZIP code 43229
2 Date of sale 2/1/2001	3 Total sales price 25,000	

Part II Assets Transferred

To be completed by all filers of an original statement.

4 Assets	Aggregate Fair Market Value (Actual Amount for Class I)	Allocation of Sales Price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV and V	\$	\$
Total	\$ 0	\$ 0

- 5 Did the buyer and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? ☐ Yes ☒ No
If "Yes," are the aggregate fair market values listed for each of asset Classes I, II, III, IV and V the amounts agreed upon in your sales contract or in a separate written document? ☐ Yes ☐ No

- 6 In connection with the purchase of the group of assets, did the buyer also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? ☐ Yes ☒ No
If "Yes," specify (a) the type of agreement, and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See the instructions for line 6.

Type of Agreement

Maximum Amount of Consideration

Form

4562

(Rev. March 2002)

Department of the Treasury
Internal Revenue Service (99)**Depreciation and Amortization****(Including Information on Listed Property)**

OMB No. 1545-0172

2001

Attachment Seq. No.

67

See separate instructions. Attach to your tax return.

Name(s) shown on return

NATIONAL UNCLAIMED FUNDS

Business or activity to which this form relates

ASSET RECOVERY

Identifying number

31-1613327

Part I Election To Expense Certain Tangible Property Under Section 179**Note:** If you have any listed property, complete Part V before you complete Part I.

1	Maximum amount. See page 2 of the instructions for a higher limit for certain businesses	1	24,000
2	Total cost of section 179 property placed in service (see page 3 of the instructions).	2	0
3	Threshold cost of section 179 property before reduction in limitation	3	200,000
4	Reduction in limitation. Subtract line 3 from line 2. If zero or less, enter -0-	4	0
5	Dollar limitation for tax year. Subtract line 4 from line 1. If zero or less, enter -0-. If married filing separately, see page 3 of the instructions	5	24,000

(a) Description of property	(b) Cost (business use only)	(c) Elected cost	
6 Equipment	16,976	16,976	
		0	
7 Listed property. Enter the amount from line 29	7	0	
8 Total elected cost of section 179 property. Add amounts in column (c), lines 6 and 7		8	16,976
9 Tentative deduction. Enter the smaller of line 5 or line 8		9	16,976
10 Carryover of disallowed deduction from line 13 of your 2000 Form 4562.		10	0
11 Business income limitation. Enter the smaller of business income (not less than zero) or line 5 (see instructions)		11	0
12 Section 179 expense deduction. Add lines 9 and 10, but do not enter more than line 11		12	0
13 Carryover of disallowed deduction to 2002. Add lines 9 and 10, less line 12	13	16,976	

Note: Do not use Part II or Part III below for listed property. Instead, use Part V.**Part II Special Depreciation Allowance and Other Depreciation** (Do not include listed property.)

14 Special depreciation allowance for certain property (other than listed property) acquired after September 10, 2001 (see page 3 of the instructions)	14	0
15 Property subject to section 168(f)(1) election (see page 4 of the instructions)	15	
16 Other depreciation (including ACRS) (see page 4 of the instructions)	16	5,400

Part III MACRS Depreciation (Do not include listed property.) (See page 4 of the instructions.)**Section A**

17 MACRS deductions for assets placed in service in tax years beginning before 2001	17	3,443
18 If you are electing under section 168(i)(4) to group any assets placed in service during the tax year into one or more general asset accounts, check here <input type="checkbox"/>		

Section B - Assets Placed in Service During 2001 Tax Year Using the General Depreciation System

(a) Classification of property	(b) Month and year placed in service	(c) Basis for depreciation (business/investment)	(d) Recovery period	(e) Convention	(f) Method	(g) Depreciation deduction
19 a 3-year property						0
b 5-year property						0
c 7-year property		21,200	7	HY	200db	3,029
d 10-year property						0
e 15-year property						0
f 20-year property						0
g 25-year property			25 yrs.		S/L	0
h Residential rental property			27.5 yrs.	MM	S/L	0
i Nonresidential real property			39 yrs.	MM	S/L	0
				MM	S/L	

Section C - Assets Placed in Service During 2001 Tax Year Using the Alternative Depreciation System

20 a Class life					S/L	0
b 12-year			12 yrs.		S/L	0
c 40-year			40 yrs.	MM	S/L	0

Part IV Summary (See page 6 of the instructions.)

21 Listed property. Enter amount from line 28	21	0
22 Total. Add amounts from line 12, lines 14 through 17, lines 19 and 20 in column (g), and line 21. Enter here and on the appropriate lines of your return. Partnerships and S corporations - see instructions	22	11,872
23 For assets shown above and placed in service during the current year, enter the portion of the basis attributable to section 263A costs	23	

For Paperwork Reduction Act Notice, see separate instructions.

(HTA)

Form 4562 (2001) (Rev. 3-2002)

Form
8594

(Rev. July 1998)

Department of the Treasury

Internal Revenue Service

**Asset Acquisition Statement
Under Section 1060**

Attach to your Federal income tax return.

OMB No. 1545-1021

Attachment Sequence No.

61

Name as shown on return

NATIONAL UNCLAIMED FUNDS

Identification number as shown on return

31-1613327

Check the box that identifies you:

☒ Buyer☐ Seller**Part I General Information**

To be completed by all filers.

1 Name of other party to the transaction		Other party's identification number	
GUISHARD WILBURN & SHORTS LLC		284-54-5344	
Address (number, street, and room or suite no.)			
6760 TUSSING ROAD			
City or town		State	ZIP code
REYNOLDSBURG		OHIO	43229
2 Date of sale		3 Total sales price	
2/1/2001		25,000	

Part II Assets Transferred

To be completed by all filers of an original statement.

4 Assets	Aggregate Fair Market Value (Actual Amount for Class I)	Allocation of Sales Price
Class I	\$	\$
Class II	\$	\$
Class III	\$	\$
Class IV and V	\$	\$
Total	\$ 0	\$ 0

5 Did the buyer and seller provide for an allocation of the sales price in the sales contract or in another written document signed by both parties? ☐ Yes ☒ No
 If "Yes," are the aggregate fair market values listed for each of asset Classes I, II, III, IV and V the amounts agreed upon in your sales contract or in a separate written document? ☐ Yes ☐ No

6 In connection with the purchase of the group of assets, did the buyer also purchase a license or a covenant not to compete, or enter into a lease agreement, employment contract, management contract, or similar arrangement with the seller (or managers, directors, owners, or employees of the seller)? ☐ Yes ☒ No
 If "Yes," specify (a) the type of agreement, and (b) the maximum amount of consideration (not including interest) paid or to be paid under the agreement. See the instructions for line 6.

Type of Agreement

Maximum Amount of Consideration

Form 8861
Department of the Treasury
Internal Revenue Service

Welfare-to-Work Credit

OMB No. 1545-1569

2001

Attachment Sequence No.

107

Attach to your return.

Name(s) shown on return
NATIONAL UNCLAIMED FUNDSIdentifying number
31-1613327

Part I Current Year Credit

1 Enter on the applicable line below the qualified first- or second-year wages paid or incurred during the tax year and multiply by the percentage shown for services of employees who are certified as long-term family assistance recipients and who began work for you before January 1, 2002. Members of a controlled group, see instructions.													
a	Qualified first-year wages	\$ 10,000 X 35% (.35)	1a 3,500										
b	Qualified second-year wages	\$ 5,000 X 50% (.50)	1b 2,500										
2	Current year credit. Add lines 1a and 1b. You must subtract this amount from your deduction for salaries and wages		2 6,000										
3	Welfare-to-work credits from pass-through entities	<table border="0"> <tr> <td>If you are a-</td> <td>Then enter total of welfare-to-work credit(s) from-</td> </tr> <tr> <td>a Shareholder</td> <td>Schedule K-1 (Form 1120S), lines 12d, 12e, or 13</td> </tr> <tr> <td>b Partner</td> <td>Schedule K-1 (Form 1065), lines 12c, 12d, or 13</td> </tr> <tr> <td>c Beneficiary</td> <td>Schedule K-1 (Form 1041), line 14</td> </tr> <tr> <td>d Patron</td> <td>Written statement from cooperative</td> </tr> </table>	If you are a-	Then enter total of welfare-to-work credit(s) from-	a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13	b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13	c Beneficiary	Schedule K-1 (Form 1041), line 14	d Patron	Written statement from cooperative	3
If you are a-	Then enter total of welfare-to-work credit(s) from-												
a Shareholder	Schedule K-1 (Form 1120S), lines 12d, 12e, or 13												
b Partner	Schedule K-1 (Form 1065), lines 12c, 12d, or 13												
c Beneficiary	Schedule K-1 (Form 1041), line 14												
d Patron	Written statement from cooperative												
4	TOTAL CURRENT YEAR WELFARE-TO-WORK CREDIT. Add lines 2 and 3. (S corporations, partnerships, estates, trusts, cooperatives, regulated investment companies, and real estate investment trusts, see instructions.)		4 6,000										

Part II Tax Liability Limit (See WHO MUST FILE FORM 3800 to find out if you complete Part II or file Form 3800.)

5	Regular tax before credits:		
	* Individuals. Enter the amount from Form 1040, line 40		
	* Corporations. Enter the amount from Form 1120, Schedule J, line 3; Form 1120-A, Part I, line 1; or the applicable line of your return		5 0
	* Estates and trusts. Enter the sum of the amounts from Form 1041, Schedule G, lines 1a and 1b, or the amount from the applicable line of your return		
6	Alternative minimum tax:		
	* Individuals. Enter the amount from Form 6251, line 28		
	* Corporations. Enter the amount from Form 4626, line 15		6 0
	* Estates and trusts. Enter the amount from Form 1041, Schedule I, line 39		
7	Add lines 5 and 6		7 0
8a	Foreign tax credit	8a 0	
b	Credit for child and dependent care expenses (Form 2441, line 9)	8b 0	
c	Credit for the elderly or the disabled (Schedule R (Form 1040), line 20)	8c 0	
d	Education credits (Form 8863, line 18)	8d 0	
e	Rate reduction credit (Form 1040, line 47)	8e 0	
f	Child tax credit (Form 1040, line 48)	8f 0	
g	Mortgage interest credit (Form 8396, line 11)	8g 0	
h	Adoption credit (Form 8839, line 14)	8h 0	
i	District of Columbia first-time homebuyer credit (Form 8859, line 11)	8i 0	
j	Possessions tax credit (Form 5735, line 17 or 27)	8j 0	
k	Credit for fuel from a nonconventional source	8k 0	
l	Qualified electric vehicle credit (Form 8834, line 20)	8l 0	
m	Add lines 8a through 8l	8m 0	
9	Net income tax. Subtract line 8m from line 7. If zero, skip lines 10 through 13 and enter -0- on line 14	9 0	
10	Tentative minimum tax (see instructions):		
	* Individuals. Enter the amount from Form 6251, line 26		
	* Corporations. Enter the amount from Form 4626, line 13	10 0	
	* Estates and trusts. Enter the amount from Form 1041, Schedule I, line 37		
11	Net regular tax. Subtract line 8m from line 5. If zero or less, enter -0-	11 0	
12	Enter 25% (.25) of the excess, if any, of line 11 over \$25,000 (see instructions)	12 0	
13	Enter the greater of line 10 or line 12	13 0	
14	Subtract line 13 from line 9. If zero or less, enter -0-	14 0	
15	WELFARE-TO-WORK CREDIT ALLOWED FOR THE CURRENT YEAR. Enter the SMALLER of line 4 or line 14 here and on Form 1040, line 50; Form 1120, Schedule J, line 6d; Form 1120-A, Part I, line 4a; Form 1041, Schedule G, line 2c; or the applicable line of your return	15 0	

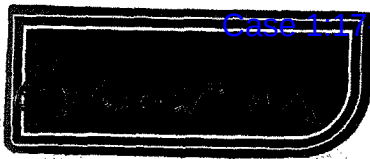
For Paperwork Reduction Act Notice, see page 3.

(HTA)

Form 8861 (2001)

Line 26 (Form 1120) - Other Deductions

1	Travel, Meals and Entertainment		
a	Travel	1a	136,194
b	Total meals and entertainment	1b	17,266
c	50% of line b	1c	8,633
d	Subtract line c from line b	1d	8,633
2	Auto	2	1,799
3	Bank charges	3	9
4	Accounting	4	6,827
5	Commissions	5	80,170
6	Dues and subscriptions	6	3,088
7	Equipment rent	7	495
8	Insurance	8	1,802
9	Legal and Professional	9	38,431
10	Outside Services	10	5,851
11	Office supplies and expense	11	24,346
12	Postage	12	13,383
13	Print and copy	13	5,097
14	Payroll Processing	14	1,430
15	Professional Research	15	7,709
16	Security	16	538
17	Data Expense	17	42,461
18	Title Exam	18	28,506
19	Telephone	19	23,360
20	Utilities	20	4,690
21	Utilities - Other	21	16,075
22	Total other deductions	22	450,894



Claim Status Report

	New	Mail	Call	Processing	Paid	Invalid	Total
Claims	<u>1697</u>	<u>993</u>	<u>608</u>	<u>46</u>	<u>151</u>	<u>11111</u>	<u>14606</u>
Worth	\$42,080,484.07	\$43,640,257.40	\$20,032,278.70	\$1,055,906.42	\$3,237,066.30	\$373,860,616.34	\$483,906,609.23

Claim Aging Report

(Does not include Paid or Invalid claims.)

	0-30 Days	31-60 Days	61-90 Days	91-120 Days	121-180 Days	Over 180 Days
Claims	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>0</u>	<u>21</u>
Worth	\$0.00	\$0.00	\$0.00	\$0.00	\$0.00	\$486,623.33

TABLE OF CONTENTS OF EXHIBITS

EXHIBIT NO.	DETAILS	PARAGRAPH	PAGE	AMT PAIT-OUT TO CLIENTS
EXHIBIT A	NUF 2001 US CORP TAX RETURN			2,025,237
EXHIBIT B	NUF 2002 US CORP TAX RETURN			930,096
EXHIBIT C	GWS 2002 US CORP TAX RETURN			2,530,080
EXHIBIT D	GWS 2003 US CORP TAX RETURN			1,763,364
EXHIBIT E	GWS 2004 US CORP TAX RETURN			791,906
EXHIBIT F	GWS 2006 US CORP TAX RETURN			811,212
EXHIBIT G	GWS 2007 US CORP TAX RETURN			619,783
EXHIBIT H	GWS 2008 US CORP TAX RETURN			478,511
EXHIBIT I	GWS 2009 US CORP TAX RETURN			616,712
EXHIBIT J	GWS 2002 US CORP TAX RETURN			0
EXHIBIT K	GWS 2002 US CORP TAX RETURN			0
EXHIBIT L	GWS 2002 US CORP TAX RETURN			427,835
TOTAL OF CLAIMS PAID				10,994,736
EXHIBIT M	CLAIM STATUS REPORT 2004-2010			